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own of *BOW*



Bow Baptist Church, Branch Londonderry Turnpike, Bow Center, built in 1832.

1987 Annual Report

University of New Hampshire

Library



Clarence Still, Bow Employee of the Year, 1987.

We thank Selectman Eric Anderson for all the photos and graphics that are presented in this Annual Report.

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TOWN DIRECTORY - TOWN OFFICERS AND STAFF

Representatives to General Court C. William Johnson
Peter M. Stio
Mary Ann Lewis
Irene Shepard

Moderator Philip B. Ryan

Supervisors of Checklist

Judith King Term Expires 1988
Louise Godbout Term Expires 1990
Eleanor Dustin Term Expires 1992

Selectmen

Sara H. Swenson Term Expires 1988
Eric E. Anderson Term Expires 1989
Alfred H. Ward Term Expires 1990

Administrative Assistant William B. Reid
Town Clerk/Tax Collector Cynthia M. Batchelder
Deputy Town Clerk Nancy Wood
Building Inspector Ralph W. Currier
Police Chief Peter A. Cheney
Road Agent Leighton Cleverly
Fire Chief Roger S. Ordway
Treasurer John R. Burton, III
Secretary Gail F. Loomis
Secretary (Resigned) Carol Draus
Recreation Director Mark Rourke
Rescue Team Director Robert Lougee
Bookkeeper (Resigned) Colette Haasnoot
Health Officer Ethan V. Howard, M.D.
Deputy Health Officer Leo Klinger, M.D.
Director of Civil Defense James R. Goodwin

Budget Committee

James E. Kibby Term Expires 1988
William H. Hilton Term Expires 1988
John Sheridan Term Expires 1988
George Descoteau Term Expires 1988
Richard Bean Term Expires 1989
Howard Wallach (Resigned) Term Expires 1989
James Harrison (Resigned) Term Expires 1990
Kenneth Strachan Term Expires 1990
Eric Anderson, Selectman
Robert Lynn, School Board

Baker Free Library

Robert Parrish, Trustee	Term Expires 1988
Carol Draus, Trustee	Term Expires 1988
Mary Slattery, Trustee	Term Expires 1989
Madeline Marceau, Trustee	Term Expires 1990
Tathiana Klinger, Trustee	Term Expires 1991
Allen Hall (Resigned)	Term Expires 1992

Helen Robinson (Retired)	Librarian
Linda Kling	Librarian
Elizabeth Waite	Children's Librarian
Virginia Brown (Retired)	Desk Clerk
Charlotte Buxton	Desk Clerk
Donna Terrell	Desk Clerk
Deborah McNally	Part-Time Clerk
Susan Bird	Bookkeeper
Donald Foote	Custodian

Trustees of Trust Funds

Roland Robinson	Term Expires 1988
Cedric H. Dustin, Jr.	Term Expires 1989
Ira R. Evans	Term Expires 1990

Planning Board

Mike Becker	Term Expires 1988
E. Douglas Barnard, Chairman	Term Expires 1988
Carlotta Robbins	Term Expires 1988
Richard Weed (Resigned)	Term Expires 1989
Peter Imse	Term Expires 1989
Kevin Sharkey (Resigned)	Term Expires 1990
Gilbert Rogers	Term Expires 1990
Valerie Lynn	Term Expires 1990
Alfred H. Ward, Selectman	
Thomas Pelletier, Alternate	Term Expires 1988
Nancy Rheinhardt, Alternate	Term Expires 1989
Roy Johnson, Alternate (Resigned)	Term Expires 1990

Ballot Clerks

Rose Cross, Republican	Virginia Urdi, Democrat
Cynthia Batchelder, Republican	Alice Hilton, Republican
Sara Swenson, Republican - Alternate	
Joan Lyford, Republican - Alternate (Deceased)	
Melba Terrell, Republican - Alternate	

Building Advisory Committee

Paul A. Lindquist.....	Term Expires 1988
Carl Johnson.....	Term Expires 1988
Louise Godbout.....	Term Expires 1989
James Gergler.....	Term Expires 1989
Ethan V. Howard, Jr.	Term Expires 1990
Robert Pike (Resigned)	Term Expires 1990

Recreation Commission

R. James Loomis, Chairman	Term Expires 1988
Roland Robinson.....	Term Expires 1989
Robert Gosling.....	Term Expires 1990
Gail Moyers.....	Term Expires 1990
Eric Anderson, Selectman	

Building Code Board of Appeals

James A. Kelso, Jr.	Term Expires 1988
Maurice R. Nepveu.....	Term Expires 1988
James E. Kibby.....	Term Expires 1989
David J. Hickey, Chairman	Term Expires 1990
Vernon McFarland (Resigned).....	Term Expires 1990
Secretary - Janet Dare	

Business Development Commission

Marvin Bihn.....	Term Expires 1988
Martin Elkin.....	Term Expires 1989
William Roberts.....	Term Expires 1989
George Hamilton (Resigned).....	Term Expires 1990
Robert Fortin.....	Term Expires 1990

Highway Safety Committee

Peter A. Cheney.....	Term Expires 1988
Leighton Cleverly.....	Term Expires 1988
Roger S. Ordway.....	Term Expires 1988
Robert Lougee.....	Term Expires 1988
Sara Swenson, Selectman	Term Expires 1988
Peter Stio.....	Term Expires 1988
James Bucknam.....	Term Expires 1988

Historical Commission

Asa Morgan.....	Term Expires 1988
Dr. Leo Klinger.....	Term Expires 1989
John Lyford.....	Term Expires 1989
Joan Morin.....	Term Expires 1990
Melba Terrell.....	Term Expires 1990
Al Ward, Selectman	

Zoning Board of Adjustment

William H. Carpenter, Chairman.....	Term Expires 1988
Winfield P. Robin.....	Term Expires 1988
Hazen Annis.....	Term Expires 1989
Jerry Romano.....	Term Expires 1990
Jonathan Evans (Resigned).....	Term Expires 1990
Martha Hosey.....	Term Expires 1990
William Evans, Alternate.....	Term Expires 1988
Bruce Crawford, Alternate.....	Term Expires 1988
Janet Dare - Secretary	

Conservation Commission

Gary D. Nylan.....	Term Expires 1988
C. Ingersol Arnold.....	Term Expires 1988
John Meissner.....	Term Expires 1989
Donald C. Gott.....	Term Expires 1989
G. Ritchie White (Resigned).....	Term Expires 1989
John Urdi, Chairman.....	Term Expires 1989
Philip Wolfe.....	Term Expires 1990
Richard Kraybill.....	Term Expires 1990
Faye Johnson - Secretary	

Regional Refuse Disposal Commission

William H. Hilton (Resigned).....	Term Expires 1988
Charles Hale.....	Term Expires 1988
William B. Reid, Alternate.....	Term Expires 1988

Sewer Commission

David Hickey.....	Term Expires 1988
Edwin H. Bardwell.....	Term Expires 1989
Raymond Godbout, Chairman.....	Term Expires 1990
Janet Dare - Secretary	

Water Commission

Ira R. Evans.....	Term Expires 1988
Edwin H. Bardwell.....	Term Expires 1989
Raymond Godbout.....	Term Expires 1990

Central N.H. Regional Planning Commission

Douglas Barnard.....	Term Expires 1988
Alfred H. Ward.....	Term Expires 1988

RECORD OF ANNUAL TOWN MEETING
Bow, N.H.
March 10 and 14, 1987

Moderator Philip Ryan opened the March 10th Town Meeting for the legal voters of Bow at 10:00 a.m.

The meeting adjourned at 7:00 p.m. and reconvened Saturday, March 14th at 9:00 a.m. at Bow Memorial School with the presentation of colors by Boy Scout Troop 75 led by Ken Gagne, Life Scout; Bryan Lassey, Life Scout; and Brian Sarapin, Tenderfoot Scout.

Following the Pledge of Allegiance, The Rev. James Smith of the Bow Community Baptist Church led us in prayer.

Selectman Eric Anderson made presentation of awards and/or recognition to:

Helen Robinson for "her contribution to the intellectual curiosity of our children as well as that of our senior citizens";

Joan Lyford - our Town Treasurer for 25 years - we will miss her;

The Bow Police Department - A special award for "outstanding meritorious service" to the Town of Bow at a domestic disturbance on Saturday, May 17, 1986 where more than 573 rounds were fired at law enforcement officers during a four-hour standoff;

To Cpl. Paul M. Stone for "outstanding meritorious service" for his actions;

To Ptlmn. Kelvin H. Clark for "outstanding meritorious service" for his actions;

To Clarence S. Still in recognition of his outstanding service to the Town of Bow "The Town Employee of the Year" award for 1986;

To Leighton (Chum) Cleverly and his highway crews for the work done this past year; and

A special "thanks" to all Town Employees for their dedicated support to you
- our Townspeople.

Moderator Phil Ryan then explained the concepts/rules of how this meeting would be run.

After introducing the Town Officers, at the table, we proceeded with the results of the Town Ballot Election Results as follows:

- Selectman: Paul W. Hammond - 26
William F. Stearns - 177
Alfred H. Ward - 588
- Treasurer: John Burton - 64 (write-in)
Joan Lyford - 25 (write-in)
- Town Clerk/Tax Collector: Cynthia M. Batchelder - 748
- Budget Committee (2 members) - James F. Harrison - 543
Kenneth J. Strachan - 575
- Library Trustee (5 yrs) - Allen R. Hall - 697
(2 yrs) - Mary Slattery - 709
- Trustee of Trust Funds - Ira R. Evans - 678
- Sewer Commissioner - Raymond W. Godbout - 659
- Water Commissioner - Raymond W. Godbout - 22 (write-in)
Cedric Dustin - 11 (write-in)

Results of the School Board Election were also read as follows:

- Moderator - Dom D'Ambruoso - 716
- School Board - Robert C. Gosling - 723
- School Clerk - Harriet A. Kraybill - 376
Anna-Marie Sparks - 292
- Treasurer - Stephanie Thornton - 691

ARTICLE #2: To see what action the Town will take with respect to the proposed amendments to the Town Zoning Ordinance as follows:

- 1) Are you in favor of amending the Table of Use Regulations (Section 5.02, a-9) to designate a relative's apartment as a "Special Exception" in the RU Zone?
A relative's apartment is presently "expressly prohibited" in the RU Zone and allowed only by "Special Exception" in the R Zone.

YES - 440 NO - 288

- 2) Are you in favor of amending the Table of Use Regulations (Section 5.02, a-10) to designate a cluster development as a "Special Exception" in the RU Zone?
A cluster development as defined in Article 17 requires a one (1) acre minimum lot size and is presently expressly prohibited in all Zones.

YES - 168 NO - 565

- 3) Are you in favor of amending the Table of Use Regulations (Section 5.02, b-4) to strike out "tourist home" and designate a hotel and motel as a "Special Exception" in the I-1 and I-2 Zones?
These uses are presently permitted only in the C Zone.

YES - 265 NO - 452

4) Are you in favor of amending the Table of Use Regulations (Section 5.02, b-9) to pertain only to indoor commercial recreation, such as bowling, theater, gym, etc., and allow these uses only by "Special Exception" in the I-1 and I-2 Zones?

Section 5.02, b-9 presently includes indoor restaurants and these uses are permitted only in the C Zone;

And amending Section 5.02, b-10 to include indoor restaurants; and designate restaurants as a "Special Exception" in the I-1 and I-2 Zones?

Presently, indoor restaurants are expressly prohibited in the I-1 and I-2 Zones, yet drive-in restaurants are permitted by right in these Zones.

YES - 394

NO - 245

5) Are you in favor of amending the Table of Use Regulations (Section 5.02, C-1-a) to strike the word "developed" and insert the word "manufactured"; and designate products manufactured from previously refined or processed materials as requiring a "Special Exception" in the C Zone?

This amendment is intended to make it clear that this section covers the manufacturing of certain products. This use is presently permitted by right in the C, I-1 and I-2 Zones (more restrictive);

And amending Section c-1-b and c-1-c to insert the phrase "manufacture of" and require a "Special Exception" for the manufacture of electrical and mechanical instruments, appliances, optical goods, cosmetics, toiletries and pharmaceutical products in the C Zone?

These uses are presently prohibited in the C Zone;

And amending Section 5.02, C-6 by deleting the phrase "paint manufacture not employing a boiling or rendering process"?

This amendment would discourage the manufacture of highly volatile materials.

YES - 490

NO - 199

6) Are you in favor of amending the Table of Use Regulations (Section 5.02, d-1) to designate "essential public services" as a "Special Exception" in all Zones?

Essential public services are now permitted in all Zones except the CIV Zone where they are expressly prohibited;

And amending Section 5.02, d-2 to strike out the word "commercial" and designate radio or television tower as a "Special Exception" in the RU, C, I-1, FA and FB Zones?

These uses are presently permitted by right in these Zones (more restrictive).

YES - 375

NO - 300

7) Are you in favor of amending the Table of Use Regulations (Section 5.02, e-2) to designate a cemetery as "expressly prohibited" in the R, C, I-1 and I-2 Zones?

This use will still be allowed by "Special Exception" in the RU Zone;

And amending Section 5.02, e-3 to include clinic and health maintenance organization center, and designate these uses as a "Special Exception" in the RU

and R Zones?

These uses are presently permitted only in the C and INST Zones.

YES - 364

NO - 324

8) Are you in favor of amending the Table of Use Regulations (Section 5.02, e-4) to designate a golf course, country club and tennis court as a "Special Exception" in the C, I-1 and I-2 Zones?

These uses are presently permitted by right in these Zones.

And amending Section 5.02, e-7 to designate a park or playground as a "Special Exception" in the C, I-1 and I-2 Zones?

These uses are presently permitted by right in these Zones;

And amending Section 5.02, e-8 to designate a library and museum as a "Special Exception" in the RU, R and C Zones?

This use is presently permitted by right in the RU, R and C Zones (more restrictive).

YES - 407

NO - 280

9) Are you in favor of amending the Table of Dimensional Requirements (Section 6.02) as follows:

Insert the following for the C, I-1, I-2, CIV and INST Zones: "****If service by public sewerage, reduction of lot area and lot frontage by 50% shall be permitted"?

The effect of this amendment would be to reduce the dimensional requirements for certain lots serviced by public sewerage.

YES - 247

NO - 443

10) Are you in favor of amending the Table of Dimensional Requirements (Section 6.02) to amend the maximum allowed height from 40 feet to 75 feet and the maximum number of stories from four to six in the INST Zone?

YES -213

NO - 471

11) Are you in favor of amending Article XIV (Section 14.06, a-10) by adding the phrase "or private system approved by N.H.W.S.P.C.C." and amending the Table of Use Regulations (Section 5.02, a-6) to designate mobile home parks as a "Special Exception" in the RU Zone and "expressly prohibited" in the C Zone?

This change would help to comply with recent state regulation regarding "manufactured housing", and would reduce the likelihood of a successful court challenge to our ordinance.

YES - 405

NO - 275

Articles #3, 4 & 8 are to be discussed and voted on here today.

ARTICLE #3: Will require a 2/3 vote - by ballot - to pass. Voting by ballot took place from 10:05 a.m. - 11:05 a.m. By a ballot vote of 146 - YES and 25

- NO = 171 - Total Voting (114 votes needed for a 2/3 vote) it was voted to raise and appropriate the sum of \$550,000 for the purpose of extending the sewer lines and connecting into the sewage treatment facilities, such sum to be raised by the issuance of Serial Bonds or Notes under and in compliance with the provisions of the Municipal Finance Act (NH RSA 33:1 et Seq., as amended), and to authorize the selectmen to issue and negotiate such bonds or notes and determine the interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds and notes and to allow the selectmen to accept, expend and appropriate such monies including such sums as may become available from the State of New Hampshire for the construction of such facilities.

ARTICLE #4: Was moved by Al Ward and seconded by Dom D'Ambruoso. An amendment "That this be considered for 1 year only - will be considered next year" by Norman Rhodes was defeated. The article to see if the Town will vote to fund and operate a Federal Post Office within the Town, and if so, to authorize the selectmen to negotiate future contracts for the management of Bow Post Office with the United State Postal Service, and to set current and future salary for the postal clerk position therein, to raise and appropriate the sum of \$7500.00 to fund such salary in 1987 was defeated.

ARTICLE #5: To see what action the Town will take with respect to the following question:

"Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from property tax? This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000."

(Recommended by the Budget Committee)

YES - 593 NO - 147

ARTICLE #6: To see what action the Town will take with respect to the following question:

"Shall we adopt the provisions of RSA 72:1-c which authorize any town or city to elect not to assess, levy and collect a resident tax?"

YES - 591 NO - 141

ARTICLE #7: To see what action the Town will take with respect to the following question:

"Shall we adopt the provisions of RSA 466:30-a which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding; supervised competition and exhibition or training for such?"

YES - 589 NO - 167

ARTICLE #8: Was moved by John Sheridan and seconded by Robert Lougee. The article to see if the Town will vote to authorize the Recreation Commission, pursuant to RSA 35-B:1, to establish a fee schedule for recreation programs, and assess such fees to the participants in such programs, to defray the cost of such programs was amended to: To see if the Town will vote to authorize the Recreation Commission, pursuant to RSA 35-B:1, to establish a fee schedule for recreation programs, and assess such fees to the participants in such programs, to defray a portion of the cost of such programs was passed as amended.

(Recommended by the Budget Committee)

ARTICLE #9: To see if the Town will vote to adopt the town manager plan as provided in Chapter 37 of the Revised Statutes Annotated. If passed to be instituted by August 31, 1987.

(Submitted by Petition)

YES - 359

NO - 357

Recount Tues 8:30 AM in re: to Article 9

The result of the recount held at 8:30 AM Tuesday March 17, 1987 is:

Yes - 364

No - 355

No vote - 90

Total 809

ARTICLE #10: It was voted to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) as matching funds to participate in the State Aid Construction Program with the State of New Hampshire, 2:1 Ratio (State to Town) for the repair and improvement of Class II Highways.

(Recommended by the Budget Committee)

ARTICLE #11: It was voted to raise and appropriate the sum of Forty-Five Thousand Dollars (\$45,000.00) to redesign and reconstruct the S curve and portions of road on Knox Road between Dow Road and Robinson Road.

(Recommended by the Budget Committee)

ARTICLE #12: It was voted to raise and appropriate the sum of Ten Thousand Five Hundred Dollars (\$10,500.00) to complete Phase I of the closure of the Town's landfill as mandated by the State Office of Waste Management.

(Recommended by the Budget Committee)

ARTICLE #13: Was moved by Al Ward and seconded by Dick Bean. It was voted to raise and appropriate the sum of Four Thousand Seventy-Five Dollars (\$4075.00) as Bow's share of the cost of hydrogeological studies made necessary prior to closure of the Concord Sanitary Landfill.

(Recommended by the Budget Committee)

ARTICLE #14: Was moved by Jim Kibby and seconded by Ted Bardwell. It was voted to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to complete electrical repairs at the Highway Garage as mandated by the New Hampshire State Department of Labor and, in order to fund such appropriation, to authorize the selectmen to withdraw such sum from Capital Reserve Fund for Repair and Replacement.

(Recommended by the Budget Committee)

ARTICLE #15: Was moved by Al Ward and seconded by Jim Kibby. It was voted to raise and appropriate the sum of Thirty-Seven Thousand Seven Hundred Fifty Dollars (\$37,750.00) for the reconstruction of the approaches to and structure of the "Dry Bridge", so-called, on River Road and, in order to fund such appropriation, to authorize the selectmen to withdraw Twenty-Six Thousand Two Hundred Fifty Dollars (\$26,250.00) from the Capital Reserve Fund for the Dry Bridge, and to raise by taxation in the current year the balance of Eleven Thousand Five Hundred Dollars (\$11,500.00)

(Recommended by the Budget Committee)

ARTICLE #16: It was voted subject to legal interpretation/doesn't exceed 10% of the budget to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to reconstruct portions of Hall Street near the intersection at the Route 3-A Junction, to include leveling of the railroad tracks and a right hand turn lane off Route 3-A northbound onto Hall Street.

(Not recommended by the Budget Committee)

ARTICLE #17: It was voted to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000.00) to cover the hook-up costs to connect the Municipal Building and the Baker Free Library into Phase II of the Town of Bow Sewer system.

(Recommended by the Budget Committee)

It was voted to adjourn for lunch at 11:45 AM and to reconvene at 12:45 PM.

ARTICLE #18: It was voted to raise and appropriate the sum of Six Thousand Dollars (\$6,000.00) for a personal computer/word processor terminal at the Municipal Building.

(Recommended by the Budget Committee)

ARTICLE #19: Was moved by Al Ward and seconded by Dick Bean. It was voted to raise and appropriate the sum of Fifty-Nine Thousand Dollars (\$59,000.00) for the purchase of a truck/plowing sander and, in order to fund such appropriation, to authorize the selectmen to withdraw Eleven Thousand Eight Hundred Dollars (\$11,800.00) from the Revenue Sharing Fund established under provisions of the State and Local Assistance Act of 1972 and to authorize the selectmen to withdraw the balance of such appropriation amounting to Forty-Seven Thousand Two Hundred Dollars (\$47,200.00) from the Capital Reserve Fund for the Replacement of Highway Equipment.

(Recommended by the Budget Committee)

ARTICLE #20: Was moved by Al Ward and seconded by Dick Bean. It was voted to raise and appropriate the sum of Nine Thousand Dollars (\$9,000.00) for the purchase of a highway pick-up truck and, in order to fund such appropriation, to raise by taxation in the current year the sum of One Thousand Eight Hundred Dollars (\$1,800.00) and to authorize selectmen to withdraw the balance of such appropriation amounting to Seven Thousand Two Hundred Dollars (\$7,200.00) from the Capital Reserve Fund for the Replacement of Highway Equipment.
(Recommended by the Budget Committee)

ARTICLE #21: Was moved by Al Ward and seconded by Dick Bean. It was voted to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) for architectural, landscape, and engineering studies and recommendations with respect to the structure and future use of the Community Building.
(Recommended by the Budget Committee)

ARTICLE #22: Was moved by Al Ward and seconded by Dick Bean. It was voted to raise and appropriate the sum of Twelve Thousand Eighty-Five Dollars (\$12,085.00) to purchase a new police cruiser and, in order to fund such appropriation, to authorize the selectmen to withdraw such sum from the Revenue Sharing Fund established under provisions of the State and Local Assistance Act of 1972.
(Recommended by the Budget Committee)

ARTICLE #23: Was moved by Al Ward and seconded by Ted Bardwell. It was voted to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) for such engineering studies as may be necessary to determine the location, and establish guidelines for the protection, of aquifers within the Town.
(Recommended by the Budget Committee)

ARTICLE #24: Was moved by Al Ward and seconded by Ted Bardwell. It was voted to raise and appropriate the sum of Two Thousand Eight Hundred Dollars (\$2,800.00) to fund Bow's participation in the Central New Hampshire Regional Planning Commission in 1987.
(Recommended by the Budget Committee)

ARTICLE #25: Was moved by Dom D'Ambruoso and seconded by Dick Bean. It was voted to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) to be added to the Capital Reserve Fund for the replacement of Highway Equipment.
(Recommended by the Budget Committee)

ARTICLE #26: Was moved by Jim Bucknam and seconded by Ted Bardwell. Amendment #1 to "Place funds in Capital Reserve for replacement and maintenance of Town buildings" was defeated.

Amendment #2 to "add to Land Acquisition Account in the budget for acquisition of land" was defeated.

The article to authorize the selectmen to withdraw from the Forest Management Fund all monies in such fund at the time of withdrawal in excess of \$100,000.00 to be used for the purpose of reducing taxes was defeated.

ARTICLE #27: It was voted, as authorized by RSA 41:2, to discontinue the office of Surveyors of Wood and Timber.

ARTICLE #28: It was voted to increase the number of alternates to the town Planning Board from the current two to five, as authorized by RSA 673:6.

ARTICLE #29: Was moved by Al Ward and seconded by Dick Bean. It was voted to discontinue, subject to gates and bars, a portion of Knox Road, approximately 400 feet, between Ridgewood Drive and Dow Road, being the former 90 degree curve.

ARTICLE #30: Was moved by John Sheridan and seconded by Ted Bardwell. It was voted to discontinue, subject to gates and bars, that portion of Baker Road lying between Route 3-A and River Road.

ARTICLE #31: The article to authorize the selectmen to subdivide and to sell, by sealed bids, a 2-acre lot with building and 200 feet frontage, being a portion of the "Marshall Property", so-called, located on Branch Londonderry Turnpike East in Bow, New Hampshire, and to pass any vote in relation thereto was defeated.

ARTICLE #32: This article to see if the Town will vote to instruct the Town's Representatives to the General Court to take all necessary measures to insure that no low level radioactive waste from *the Seabrook nuclear plant* shall be stored or disposed of within the Town of Bow unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the Town at the annual Town Meeting by written ballot was amended to: To see if the Town will vote to instruct the Town's Representative to the General Court to take all necessary measures to insure that no low level radioactive waste from *any source* shall be stored or disposed of within the Town of Bow unless and until the proposed site of the proposed storage for disposal has been approved by the voters of the Town at the annual Town Meeting by written ballot was defeated.

Another amendment to add "transportation into or thru the Town roads" was also defeated.

ARTICLE #33: To see if the Town will vote to close River Road to trucks (except for emergency vehicles and Town maintenance vehicles) for approximately .5 miles, which pass through a residential zone, from the intersection of Route 3-A and River Road to the intersection of River Road and Vaughn Road, (trucks could easily gain access to the industrial zone from Route 3-A via Dunklee Road and/or Johnson Road) and to further direct the Town to establish an ordinance to enforce this road closing to trucks was withdrawn.

(Submitted by Petition)

ARTICLE #34: An amendment to add \$25,000.00 to the budget for a Town Manager, depending on the results of a recount of Article 9, was defeated.

Also, \$7,500.00 was removed from Article #4;

\$26,250.00 was added to Article #15;

\$20,000.00 was added to Article #16;

\$47,200.00 was added to Article #19;
\$7,200.00 was added to Article #20; and
\$15,000.00 was added to Article #25.

Thusly, it was voted to amend the budget to \$2,651,365.00.

ARTICLE #35: It was voted to authorize the selectmen to borrow money in anticipation of taxes.

ARTICLE #36: It was suggested by Selectman Eric Anderson that the highway safety committee report be read. Otherwise this article was passed as presented.

ARTICLE #37: John Violette - request that town meeting be held in the evening;
Eleanore Sinnenberg - asked about a change of government without formal hearing;

Robert Lougee - presented a background on Bow Rescue for new people in town. Also asking townsfolk to contact the selectmen for continuous coverage;

Mrs. MacNeil - asked about a committee for the Town manager study which is in the selectmen's hands;

Lee Kimball - commented on the EMS services article in the Concord Monitor saying that the Bow Rescue Squad and Bow Fire Department can do the job;

Neil Hurd - spoke regarding services he provides to the Town - he is willing to serve the Town;

Emily Reynolds - recommends the Bow Rescue Squad full time;

Brian Cleveland - with some information based from run sheets (Bow Rescue), also explaining why some inaccuracies;

Adeline Vaughn - asked why the selectmen said "no" to Bow Rescue Squad going full time when it wants full time; Selectmen Chip Bailey replied that the selectmen would consider Bow Rescue Squad sometime this week;

Neil Hurd - saying the mileage rate is \$375.00 for transportation to Hanover, N.H.;

Jim Kibby - with a couple of corrections to the Town report;

Phil Ryan - with a "thanks" to Town employees and volunteers;

Ira Evans - with a request to reduce the Town warrant articles and a "Thanks" to Chip Bailey for his service to the Town as selectman.

There being no further business, the meeting adjourned at 2:52 PM.

CYNTHIA BATCHELDER
Town Clerk

RECORD OF SPECIAL TOWN MEETING
Bow, N.H.
May 6, 1987

Moderator Phil Ryan opened the May 6, 1987 Special Town Meeting at 7:00 p.m. Following the Pledge of Allegiance, we all paused for a moment of silence in memory of Joan Lyford.

Phil Ryan proceeded to explain the ground rules for tonight's meeting; namely, that Robert's Rules of Order would be followed.

By a written ballot vote of 107 - yes and 63 - no, it was voted to authorize the Board of Selectmen to continue to contract with the United States Postal Service for the operation of a public service contract station in the Municipal Building, provided, however, that such contracting and operation does not require the expenditure of town funds.

The meeting adjourned at 8:25 p.m.

CYNTHIA BATCHELDER
Town Clerk

SELECTMEN'S MESSAGE

The year 1987 has been a very busy year for the Selectmen. Shortly after the Annual Town Meeting, a Special Town Meeting was called to clarify the vote on the Post Office funding and operation. It was voted to continue operation of the Post Office on a volunteer basis. Again this fall, we had a Special Town Meeting to reduce the scope of the Sewer Project Phase II in order to continue construction within the bonded amount for the project. Phase II should be completed by the end of the summer in 1988.

We are still waiting for the results of the study of Phase I for the closure of the town landfill, consequently there is no request for additional funds in this year's budget.

The study for a personal computer/word processor terminal at the Municipal Building is now complete, and the Selectmen will be talking to vendors from different companies in the near future. You will see an article in the warrant for funds to help set up the automation of the offices, starting with the property assessments and Tax Collector's records. This will provide the Tax Collector updated information as soon as the change is made in the Assessor's Office.

Construction of Knox Road is now complete. The Selectmen would like to thank Leighton Cleverly, Road Agent, and the Highway Department for a job well done.

The Building Advisory Committee presented to the Selectmen recommendations developed from the study done on the Community Building. You will see their report on the study in the Town Report.

In this year's warrant you will see two important articles:

(1) To see if the Town wants to continue with the Town Manager form of government and fund it. At our March 1987 Town Meeting, the people didn't vote to fund the position of Town Manager even though they did vote to adopt the Town Manager form of government. This past year we have been operating with a Board of Selectmen and Administrative Assistant. The Selectmen appointed a Committee to study the Town Manager form of government. The Committee's findings are printed in the Town Report presenting the comparisons between the two forms of government. Hopefully, this will help you decide how to vote on the issue on the March 8th ballot. (2) An article for \$30,000 to have test wells drilled to determine where the best supply of water is located, so we can protect the area or areas should the Town need to rely on municipal water supplies in the future.

Residents eligible for veteran's elderly or blind exemptions are reminded to file prior to April 15th. Also, if there is a change in your marital status or place of residence within the Town, you should come in to re-apply.

The Selectmen would like to encourage residents to take part in the yearly operation of the Town by volunteering to serve on one of our many Boards, Commissions or Committees. Stop by the Municipal Building and pick up a volunteer application to serve from the Administrative Assistant.

As our community grows, more demands are placed upon our Town employees to provide the services expected by our residents. The Selectmen wish to thank the department heads and town employees for their dedication during this past year. The Board also wishes to thank all members of the Boards, Commissions and Committees who have so unselfishly volunteered their time to serve their community.

SARA H. SWENSON, Chairman
ERIC E. ANDERSON
ALFRED H. WARD

TOWN WARRANT

1988 Annual Meeting of the Town of Bow

The State of New Hampshire

To the Inhabitants of the Town of Bow, in the County of Merrimack, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Bow Community Building in said Bow on Tuesday, the 8th day of March, 1988, at 10:00 o'clock in the forenoon to act upon the subjects hereinafter set forth. The voting on Articles 1 through 4 will be by official ballot, and the polls shall open for balloting at 10:00 o'clock in the forenoon and shall not close before 7:00 o'clock in the evening.

You are hereby notified, in accordance with the provisions of RSA 39:2-a, adopted at the 1980 Annual Meeting of the Town of Bow, to meet at the Bow Memorial School in said Bow on Wednesday, the 9th day of March, 1988, at 7:00 o'clock in the evening to consider the remaining Articles of the Warrant.

1. To choose by non-partisan ballot the following Town Officers:
 - One Selectman for three years.
 - A Moderator for two years.
 - A Supervisor of the Checklist for six years.
 - A Town Treasurer for one year.
 - A Town Clerk/Tax Collector for one year.
 - Two Members of the Budget Committee for three years.
 - One Member of the Budget Committee for two years.
 - One Member of the Budget Committee for one year.
 - One Library Trustee for five years.
 - One Library Trustee for four years.
 - One Trustee of Trust Funds for three years.
 - One Sewer Commissioner for three years.
 - One Water Commissioner for three years.
2. To see what action the Town will take with respect to the proposed amendments to the Town Zoning Ordinance as follows:
 - ' Are you in favor of amending Article X of the Town's Zoning Ordinance, Environmental Protection Areas, by repealing §10.05 thereof, and enacting in its place the Floodplain Development Ordinance promulgated by the Federal Emergency Management Agency in 1987? (Recommended by the Planning Board)

3. To see what action the Town will take in respect to the proposed amendment to the Town Zoning Ordinance as follows:

Are you in favor of the adoption of an Amendment to the Zoning Map of the Town of Bow which would change the designation of the area bounded by Interstate 93 on the east, Bow Bog Brook on the South, the old lead telephone line easement on the west and existing zoning district boundaries on the north, from Rural (RU) to Residential (R)? (Submitted by Petition) (Not Recommended by the Planning Board)

4. To see what action the Town will take in respect to the following question:

Do you favor the continuation of the town manager plan as now in force in this town?

5. To see if the Town will vote to raise and appropriate the sum of One Million Three Hundred Thousand Dollars (\$1,300,000) for the purpose of constructing Phase III sewerage facilities, such sum to be raised by the issuance of Serial Bonds or Notes under and in compliance with the provisions of the Municipal Finance Act (NH RSA 33:1 et seq.) as amended, and to authorize the Selectmen to issue and negotiate such bonds and notes and determine the interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds and notes and to allow the Selectmen to accept, expend and appropriate such monies including such sums as may become available from the State of New Hampshire for the construction of such facilities.
6. To see if the Town will vote, in accordance with NH RSA35:15, to authorize the Selectmen to expend from the Capital Reserve Fund established for sewer construction by action of the 1984 Annual Meeting all monies in such Fund at the time of withdrawal for the purpose of construction or hook-up costs for the Community Building; any remaining monies to be used for construction and hook-up costs for the Bow Memorial and Elementary Schools.
7. To see if the Town will vote to authorize the Selectmen to accept the sum of Twenty-Five Thousand Two Hundred Dollars (\$25,200) from Bow Commons Associates, such sum to be placed in a Capital Reserve Fund for the future construction of traffic control devices at the intersection of Bow Center, Logging Hill, White Rock Hill and Knox Roads.
8. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) as matching funds to participate in the State Aid Construction Program with the State of New Hampshire; 2-1 Ratio (State to Town) for the repair and improvement of Class II highways. (Recommended by the Budget Committee)

9. To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for the purchase of a tractor and accessories for the Recreation Department and, in order to fund such appropriation, to withdraw all monies in the Revenue Sharing Fund established under provisions of the State and Local Assistance Act of 1972, and to raise the balance by taxation in the current year. (Recommended by the Budget Committee)
10. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Three Hundred Thirty-Three Dollars (\$50,333) to be added to the Capital Reserve Funds as indicated:

Fire truck	25,000
Parks and Recreation Department	
3/4 ton pickup truck	5,333
Highway Department loader	20,000
(Recommended by the Budget Committee) (Pursuant to the 1988 Capital Improvement Plan)	

11. To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty-Three Thousand Dollars (\$153,000) for the following Capital Improvements:

Defibrillator (Rescue Squad)	10,000
Master Plan/Capital Improvement Program	12,500
Page Road/Birchdale Road Improvement	70,000
Water Study (Conservation Comm.)	30,000
Repair of Old Town Hall	12,500
One-ton dump truck/plower-sander	13,000
Computer equipment	5,000
(1987 Encumbered Funds in the sum of \$9,000 for the one-ton dump truck/plower-sander and \$6,000 for the computer equipment will also be utilized) (Recommended by the Budget Committee) (Pursuant to the 1988 Capital Improvement Plan)	

12. To see if the Town will vote to raise and appropriate the sum of One Hundred Thirty Thousand Dollars (\$130,000) for the purchase of currently State-owned land, Block 5, Parcel 59, 45 acres along I-93, abutting Town-owned land, such land to be managed and controlled by the Conservation Commission.
13. To see if the Town will authorize the Selectmen to accept private donations of land, interest in land or money for the purpose of contributing to the local matching portion required for acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under the N.H. Land Conservation Investment Program (LCIP), RSA 221-A, and authorize the Selectmen to apply for and accept the State matching funds under the LCIP for purposes of acquisition of

the fee or lesser interest in conservation land. Said appropriated funds and State matching funds may be expended by majority vote of the Conservation Commission with the approval of the Selectmen.

14. To see if the Town will vote to authorize the Planning Board to prepare and amend a recommended program of municipal capital improvements projects, in accordance with RSA 674:5 *et seq.*
15. To see if the Town will vote to recommend to the Selectmen that consideration be given to repealing the provisions of Article 24 of the Safety Services Ordinance, pertaining to alcoholic beverages. (Submitted by Petition)
16. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
17. To see if the Town will vote to accept the budget as submitted by the Budget Committee and to determine the amount to be raised and appropriated for Town expenses, and to pass any vote in relation thereto.
18. To hear the reports of standing Committees and take any action relating thereto.
19. To transact any other business which may legally come before said meeting.

Given under our hands and seal this
Lord, 1988.

day of February, in the Year of Our

SARAH H. SWENSON
ERIC ANDERSON
ALFRED WARD
Selectmen of Bow

A true copy of Warrant/Attest:
SARAH H. SWENSON
ERIC ANDERSON
ALFRED WARD
Selectmen of Bow

BUDGET FOR THE TOWN OF BOW

PURPOSES OF APPROPRIATION

	Actual Appropriations 1987	Actual Expenditures 1987	Selectmen's Budget 1988	Budget Committee Recommended 1988
General Government				
Town Officers' Expenses	\$ 180,350	\$ 190,832	\$ 238,896	\$ 191,646
Election and Registration Expenses	992	1,536	3,620	3,620
Cemeteries	14,015	14,893	16,480	16,480
General Government Buildings.....	77,518	56,717	85,269	82,461
Planning and Zoning	57,950	44,142	26,370	19,450
Legal Expenses.....	8,300	16,581	13,505	13,505
Contingency Fund	7,000	0	7,000	7,000
Contracted Services	0	8,169	0	0
Audit	5,050	0	5,300	5,300
Building Code Board of Appeals	20	0	20	20
Ind. Development Comm.	45	0	1,000	1,000
Public Safety				
Police Department	267,387	269,336	303,745	306,145
Fire Department.....	94,858	93,377	127,801	129,825
Civil Defense	1,000	0	3,675	1,975
Rescue Squad	5,295	6,043	8,745	8,745
Highways, Streets & Bridges				
Town Maintenance	424,685	393,609	361,000	361,000
General Highway Department Expenses	59,350	93,946	65,000	68,000
Street Lighting.....	28,200	28,703	28,200	28,200
State Aid Reconstruction	20,000	65,651	20,000	20,000

PURPOSES OF APPROPRIATION				
	Actual Appropriations 1987	Actual Expenditures 1987	Selectmen's Budget 1988	Budget Committee Recommended 1988
Sanitation				
Solid Waste Disposal	107,753	124,733	157,340	157,340
Health				
Health Department.....	5,000	4,796	5,000	5,000
Welfare				
General Assistance.....	9,500	3,000	9,500	9,500
Culture and Recreation				
Library.....	76,966	76,966	83,879	83,704
Parks and Recreation.....	54,209	54,369	68,324	68,324
Conservation Commission.....	25,160	13,222	31,100	10,020
Debt Service				
Interest Expense - Tax Anticipation Notes	45,000	96,912	120,000	120,000
Capital Outlay	148,185		218,333	218,333
Police Cruiser		12,085		
Knox Road Construction		42,903		
Closing Bow Landfill		2,709		
Dump Truck		51,270		
Community Building Study		12,511		
Sewer Design & Engineering		5,366		
Sewer Construction.....		164,115		
Operating Transfers Out				
Payments to Capital Reserve Funds.....	25,000	25,000		
Additional Capital Outlay -				
Sewer Construction	550,000		1,300,000	1,300,000

PURPOSES OF APPROPRIATION	Actual Appropriations 1987	Actual Expenditures 1987	Selectmen's Budget 1988	Budget Committee Recommended 1988
Miscellaneous				
Municipal Sewer Department.....	50,100	34,223	140,676	140,676
FICA, Retirement & Pension Contributions.....	49,920	53,695	63,600	63,600
Insurance	144,427	125,474	159,527	159,527
Sewer Hook-up.....			100,000	100,000
Z.B.A.			1,670	1,670
Total Appropriations	\$ 2,543,215	\$ 2,186,884	\$ 3,774,575	\$ 3,702,066

SOURCES OF REVENUE

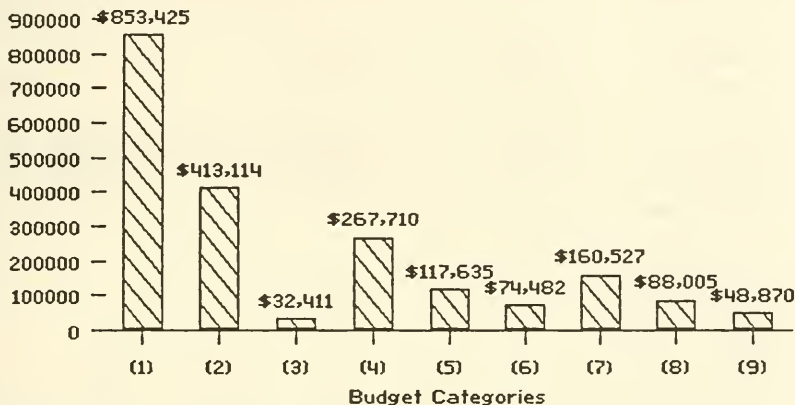
	Estimated Revenues 1987	Actual Revenues 1987	Selectmen's Budget 1988
Taxes	\$	\$	\$
Resident Taxes	0	320	0
National Bank Stock Taxes	40	0	0
Yield Taxes	8,000	4,361	2,000
Interest and Penalties on Taxes	18,000	14,350	14,000
Land Use Change Tax	24,000	14,758	12,000
Intergovernmental Revenues-State			
Shared Revenue-Block Grant	65,000	65,879	250,000
Highway Block Grant	65,000	72,217	
Railroad Tax	170		
Reimb. a/c State-Federal Forest Land	100	91	50
Other Reimbursements		276	
Business Profits Tax		123,844	
Licenses and Permits			
Motor Vehicle Permit Fees	480,000	494,866	490,000
Dog Licenses	1,500	1,652	2,000
Business Licenses, Permits and Filing Fees		14,625	8,000
Pistol Permits			300
Charges for Services			
Income from Departments	45,000	106,303	70,000
Rent of Town Property	5,500	5,730	3,600
Police Department			1,500
Recreation Department			10,000

SOURCES OF REVENUE			
	Estimated Revenues 1987	Actual Revenues 1987	Selectmen's Budget 1988
Miscellaneous Revenues			
Interest on Deposits.....	55,000	133,267	2,000
Sale of Town Property		4,440	125,000
Other		6,976	1,200
Forest Management Fund.....	15,000		1,500
Insurance Div.	14,000		4,000
Other Financing Sources			1,000
Proceeds of Bonds and Long-Term Notes	550,000	550,000	1,300,000
Income from Water and Sewer Departments.....	50,000	36,937	
Withdrawals from Capital Reserve.....	85,605	77,920	107,200
Withdrawals from General Fund Trusts		2,500	
Revenue Sharing Fund	23,885	23,885	15,000
Fund Balance	222,200		200,000
Miscellaneous Phase II Repayment	6,000		82,000
Sewer Repayment Phase I	2,500		6,000
Total Revenues and Credits.....	\$ 1,736,245	\$ 1,755,197	\$ 2,708,350

1988 Budget Distribution by Category

Town of Bow, New Hampshire

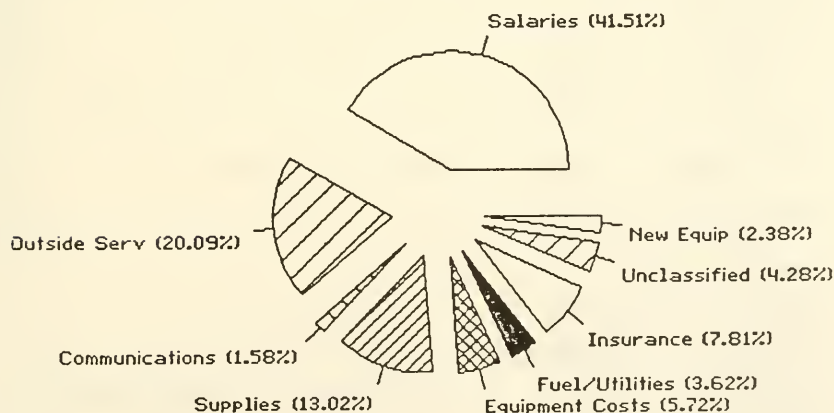
Dollars



Budget Discussion Through End 1987
EA/PC (January 5, 1988)

1988 Budget Distribution by Category

Town of Bow, New Hampshire



Budget Discussion Through End 1987
EA/PC (From Jan 4, 88 Budget Draft)

Capital Improvement Plan - 1988
(Items Costing \$10,000 or More)

TOWN OF BOW, NEW HAMPSHIRE

TOTALS COSTING PROJECT OF 1987			Source		AMOUNT TO BE RAISED BY YEAR					
Number	Equipment, Buildings, Projects, Studies, Etc	Total Cost	Capital Reserve	Other Funds	1988	1989	1990	1991	1992	1993
TOWN BUILDINGS										
	Old Town Hall	\$25,000			\$12,500	\$12,500				
	Repair/Restore	\$50,000				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
RESCUE SQUAD										
	Heart Machine	\$10,000			\$10,000					
	Ambulance	\$42,000				\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
FIRE DEPARTMENT										
	New Fire Truck	\$185,000			\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
	New Fire Truck	\$150,000					\$15,000	\$25,000	\$25,000	\$25,000
POLICE DEPARTMENT										
	On-Line Computer	\$12,000				\$12,000				
PLANNING BOARD										
	Master Plan/CIP	\$25,000			\$12,500	\$12,500				
LIBRARY										
	Roof Repairs (Maj)	(?)								
PARKS & RECREATION										
	Tractor w/Acc	\$15,000			\$15,000					
	3/4 Ton Truck w/dump	\$16,000			\$5,333	\$5,333	\$5,334			
CEMETARY - EVANS										
	Pave Road	\$10,000						\$10,000		
HIGHWAY DEPARTMENT										
	1-Ton Dump-Plow/Sand	\$22,000	\$7,200	\$1,800	\$13,000					
	Loader	\$100,000			\$20,000	\$20,000	\$25,000	\$30,000	\$30,000	
	Back Hoe	\$55,000				\$20,000	\$20,000	\$15,000		
	Truck w/Plow-Sand	\$65,000				\$20,000	\$20,000	\$25,000		
	Grader	\$125,000					\$20,000	\$40,000	\$45,000	\$20,000
ROAD IMPROVEMENTS										
	Page/Birchdale	\$70,000			\$70,000					
	Page/Brown Hill	\$40,000				\$40,000				
	Bow Ctr/Bow Bog	\$70,000					\$70,000			
	Putney Hill	\$100,000						\$100,000		
	Logging Hill/Albin	\$65,000							\$65,000	
MUNICIPAL BLDG										
	Office Automation	\$26,000		\$6,000	\$5,000	\$5,000	\$5,000	\$5,000		
SEWER HOOK-UP										
	Community Bldg	\$100,000		\$100,000						
WATER STUDY - DRILLING										
	East I	\$30,000			\$30,000					
	East II	\$25,000				\$25,000				
ACTUAL TOTAL		\$1,433,000	\$7,200	\$107,800	\$218,333	\$214,333	\$222,334	\$292,000	\$207,000	\$87,000
TARGET TOTAL		\$1,725,000			\$230,000	\$252,000	\$272,000	\$296,000	\$323,000	\$352,000

SCHEDULE OF TOWN PROPERTY
As of December 31, 1987

	Land	Buildings	Contents	Total
1. Town Hall	7,000.00	10,000.00	2,000.00	19,000.00
2. Municipal Building	10,000.00	152,000.00	30,000.00	182,000.00
3. Sargent Park	10,000.00	-	-	10,000.00
4. Community Building	10,000.00	140,000.00	19,000.00	159,000.00
5. Library	12,000.00	196,000.00	25,000.00	233,000.00
6. Highway Garage	10,000.00	70,000.00	20,000.00	90,000.00
7. Fire Department	-	-	175,000.00	175,000.00
8. Police Department	-	-	15,000.00	15,000.00
9. Rescue Building	-	50,000.00	5,000.00	55,000.00
10. Cemeteries.....	10,000.00	-	-	10,000.00
11. Town Pound	1,000.00	-	-	1,000.00
12. Bow Center School	3,000.00	8,000.00	2,000.00	13,000.00
13. Dump Site	10,000.00	4,000.00	-	14,000.00
14. Lot-Clinton St. (Banks)	5,000.00	-	-	5,000.00
15. Lot-Wood Hill Rd. (Tenney) .	7,000.00	-	-	7,000.00
16. Lot-River Rd.....	15,000.00	-	-	15,000.00
17. Lot-No. Bow Rd. (Pirie)	8,000.00	-	-	8,000.00
18. Lot-Br. Turnpike.....	5,000.00	-	-	5,000.00
19. Town Forest (Turnpike)	8,000.00	-	-	8,000.00
20. Acreage Br. Turnpike (Marshall)	35,000.00	5,000.00	-	40,000.00
21. Lot - Off 3-A	1,000.00	-	-	1,000.00
22. Acreage-Grandview Rd.	500.00	-	-	500.00
23. Memorial School.....	25,000.00	2,060,000.00	325,000.00	2,410,000.00
24. Elementary School.....	20,000.00	2,200,000.00	325,000.00	2,545,000.00

	Land	Buildings	Contents	Total
25. School Forest	30,000.00	-	-	30,000.00
26. Acreage (Upton).....	500,000.00	-	-	500,000.00
27. Acreage (State)	10,000.00	-	-	10,000.00
28. Acreage (DeJager)	1,400.00	-	-	1,400.00
29. Acreage (DeJager)	3,500.00	-	-	3,500.00
30. Acreage (DeJager)	1,600.00	-	-	1,600.00
31. Acreage (Alexander)	6,100.00	-	-	6,100.00
Totals	<u>\$ 765,100.00</u>	<u>\$4,895,000.00</u>	<u>\$ 943,000.00</u>	<u>\$6,610,100.00</u>

SUMMARY INVENTORY

Land.....	\$	24,170,607
Buildings		59,680,915
Public Water Utility.....		91,300
Public Utilities		
Gas.....		313,600
Electric.....		82,557,984
Total Value Before Exemptions.....	\$	166,814,406
Exemptions:		
Elderly Exemptions (77).....		1,165,550
Solar/Windpower (1)		2,948
Water/Air Pollution Control Exemption.....		3,621,984
Total Exemptions Allowed	\$	4,790,482
Net Valuation on Which Tax Rate Is Computed	\$	162,023,924

STATEMENT OF APPROPRIATIONS, TAXES ASSESSED AND TAX RATE

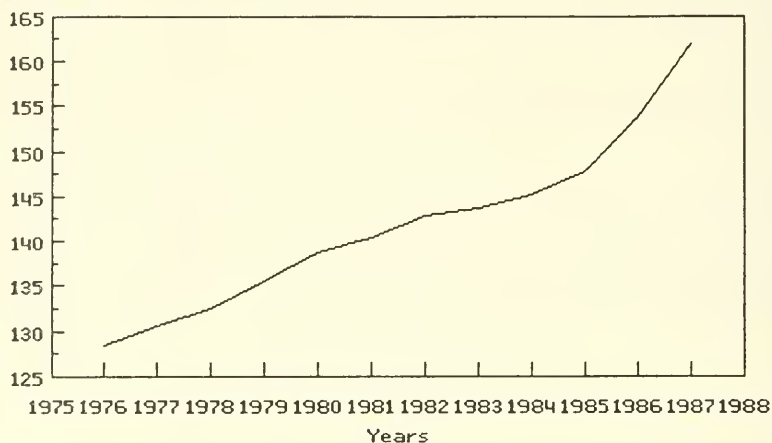
Total Town Appropriations	\$	2,651,855
Total Revenues and Credits		1,745,962
Net Town Appropriations		905,893
Net School Tax Assessments		4,381,140
County Tax Assessment		516,464
Total of Town, School and County	\$	5,803,497
Deduct: Total Business Profits Tax Reimbursement.....		123,844
Add: War Service Credits		27,600
Add: Overlay		12,191
Property Taxes to Be Raised	\$	5,719,444

Valuation		Tax Rate		Property Taxes to Be Raised
\$162,023,924	×	35.30	=	\$5,719,444

Net Valuation to Compute Tax Rate (\$M)

Bow, New Hampshire

\$ Millions

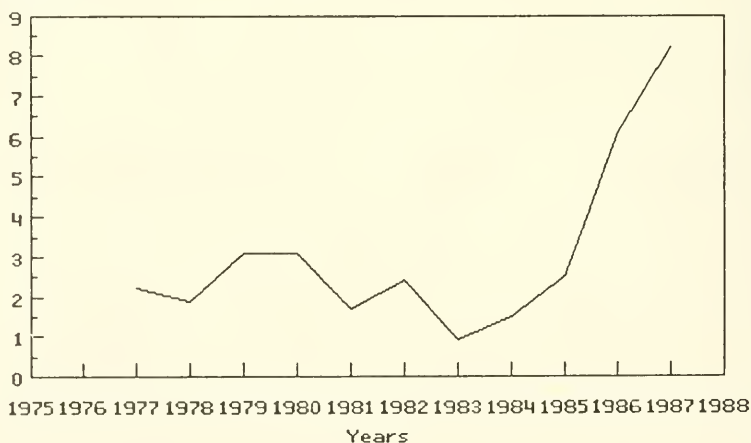


Source: Town Reports
EA/PC (Jan 4, 88)

Annual Net Valuation Increase (\$M)

Bow, New Hampshire

\$ Millions



Source: Town Reports
EA/PC (Jan 4, 88)

SUMMARY OF TOWN CLERK'S ACCOUNT
For the Fiscal Year Ended December 31, 1987

DEBITS

Motor Vehicle Permits Issued	\$	494,866	
Dog Licenses and Penalties			
Town Share	\$	1,648	
State of New Hampshire.....		<u>253</u>	
			1,901
Other Clerk Fees			
Title Fees, Filing Fees, and			
UCC Fees.....	\$	3,258	
Hunting and Fishing Licenses		124	
Marriage Licenses and			
Vital Statistics		678	
State Fees			
Fish and Game.....		<u>4,676</u>	
			<u>8,736</u>
Total Debits			<u><u>\$505,503</u></u>

CREDITS

Remittances To Treasurer			
Motor Vehicle Permit Fees	\$	494,866	
Dog Licenses.....		1,901	
Title Fees, Filing Fees, and			
UCC Fees.....		3,258	
Hunting and Fishing Licenses		124	
Marriage Licenses and			
Vital Statistics		678	
State Fees			
Fish and Game.....		<u>4,676</u>	
Total Credits	\$		<u><u>505,503</u></u>

TAX COLLECTOR
SUMMARY OF TAX WARRANTS
For the Fiscal Year Ended December 31, 1987

DEBITS	Levies of			
	1987	1986	1985	Prior Years
Uncollected Taxes -				
January 1, 1987				
Property	\$	\$4,001,737	\$	\$
Resident		3,330	400	80
Yield		5,986	829	
Land Use Change			1,970	
Taxes Committed To Collector				
Property	5,675,743			
Land Use Change	14,758			
Yield	4,361			
Sewer Rents	35,240			
Added Taxes				
Property	4,095			
Resident		320		
Overpayments				
Property	320	6,543		
Interest Collected On				
Delinquent Taxes	2,056	6,758		
Penalties Collected On				
Resident Taxes		171	4	
Excess Credits				
Property		441		
Total Debits	<u>\$5,736,573</u>	<u>\$4,025,286</u>	<u>\$ 3,203</u>	<u>\$ 80</u>

CREDITS

Remittances To Treasurer

Property	\$5,431,972	\$3,999,826	\$	\$
Resident		1,960	40	
Yield	2,334	336		
Land Use Change	13,979		1,970	
Sewer	30,830			
Interest Collected	2,056	6,758		
Penalties On Resident Taxes		171	4	

Abatements

Property	13,296	5,824		
Resident		1,610	360	80
Yield	2,027	5,273		
Land Use Change	780			
Sewer	148			

	Levies of			Prior Years
	1987	1986	1985	
Uncollected Taxes - December 31, 1987				
Property	234,889	3,070		
Yield		378	829	
Sewer	4,262			
Excess Debits				
Resident		80		
Total Credits.....	<u><u>\$5,736,573</u></u>	<u><u>\$4,025,286</u></u>	<u><u>\$ 3,203</u></u>	<u><u>\$ 80</u></u>

SUMMARY OF TAX SALE ACCOUNTS

DEBITS	Levies of			Prior Years
	1986	1985		
Unredeemed Taxes - January 1, 1987	\$	\$ 16,589	\$	4,057
Taxes Sold To Town During Year ...	14,986			
Interest and Costs Collected				
After Sale	498	2,073		1,379
Total Debits.....	<u><u>\$ 15,484</u></u>	<u><u>\$ 18,662</u></u>	<u><u>\$</u></u>	<u><u>5,436</u></u>

CREDITS

Remittances To Treasurer				
Redemptions.....	\$ 6,738	\$ 10,323	\$	4,057
Interest and Costs	498	2,073		1,379
Abatements	1,184			
Unredeemed Taxes - December 31, 1987	7,064	6,266		
Total Credits	<u><u>\$ 15,484</u></u>	<u><u>\$ 18,662</u></u>	<u><u>\$</u></u>	<u><u>5,436</u></u>

TREASURER'S ANNUAL REPORT

Cash on hand - January 1, 1987	1,587,894.50
Receipts:	
From Tax Collector	9,523,397.57
From Town Clerk	505,496.04
State of New Hampshire:	
Shared Revenue Block Grant	261,946.06
Fire Training and Fire Reimbursement	225.88
Local Governments:	
City of Concord (Forest Fire)	494.39
Concord District Court	
Dog Fines	365.00
Open Container Fine	50.00
Restitution	186.22
Bow Police Department:	
Reports	928.00
Dog Pick-up & Overnights	250.00
Parking Fines	130.00
Pistol Permits	386.00
Bow Sewer Commission	
Sewer Bond Payment	21,000.00
Reimbursement for Sec. and Interest	4,907.40
Bow Rescue Squad	
Report	20.00
Bow Fire Department	
Fire Report	5.00
Recreation Department	
Programs	10,824.31
Welfare Department	
Refunds	1,650.00
Building Inspector's Office	
Fees for Permits and Inspections	70,256.84
Administrative Sources	
Tax Anticipation Note	3,300,000.00
Rent of Town Buildings	3,630.00
Sale of Cemetery Lots	1,300.00
Burial Fees	1,668.00
Sale of Town Property	4,740.00
Sale of Town Map	1.00
Sale of Checklist	225.00
Sale of Town Medals	91.00
Revenue Sharing Account	23,885.00
TTEE's of Trust Funds	49,700.00
Pole Fees	44.00
UCC Fees	17.00
Refunds	6,566.63
Blue Cross Refunds	2,839.95

Reimbursement for Bus	22,556.94
Interest on Money Market Account	40,906.50
Interest on Other Investments	92,173.39
Total Revenue	<u>\$ 15,540,757.62</u>

LOAN IN ANTICIPATION OF TAXES
Authorized by Vote of the Town of Bow, NH

Amount	No.	Date	Date Due	Date Paid	Bank
\$3,300,000	1	June 17, 1987	Jan. 15, 1988	Dec. 15, 1987	Amoskeag Nat'l Bank

DETAILED STATEMENT OF EXPENDITURES
Fiscal Year Ending December 31, 1987

Categories

1. Salaries - Wages
2. Outside Services
3. Communications
4. Supplies
5. Equipment Costs
6. Fuel and Utilities
7. Insurance
8. State of N.H. and Unclassified
9. New Equipment

I-1 Town Officers' Salaries

111	Administrative Assistant	\$ 25,461.80	
	Building Inspector.....	27,858.20	
	Secretaries	14,999.12	
112	Bookkeeper.....	8,412.83	
	Health Officer	100.00	
	Secretaries (Budget- Selectmen)	11,757.17	
	Deputy Tax Collector/ Town Clerk.....	7,725.81	
113	Selectmen.....	6,360.00	
	Treasurer	1,500.00	
	Trustees of Trust Funds	75.00	
	Tax Collector/Town Clerk	18,865.60	
			\$ 123,115.53

I-2 Town Officers' Administrative Expense

201	Meeting Expense	842.27
202	Training Expense	209.00
203	Manuals-Directories	818.05
210	Printing Expense	13,419.10
215	Contract Services	4,929.57
228	Property Assessment	7,308.00
229	Recording Fees	565.67
261	Equipment Repair	246.07
281	Advertising	2,023.51
310	Telephone.....	16,367.96
320	Stamps-Envelopes	1,445.80
402	Office Supplies	3,175.65
403	Photo Supplies	12.95
404	Copier Supplies.....	1,574.71
408	Dog Tags	586.51
510	Mileage	600.20
530	Gasoline.....	609.02

560	Auto Parts-Supplies	994.41		
820	State of New Hampshire- Marriage Licenses	273.00		
825	State of New Hampshire- Fish and Game	5,101.00		
900	Office Equipment	1,856.24		
297	Delivery of Town Reports	250.00		
			\$	63,208.69

I-3 Election and Registration

111	Supervisors-Moderators	593.00		
112	Selectmen	360.00		
210	Checklists-Ballots	238.00		
281	Advertising	136.68		
283	Meals	164.00		
320	Postage	44.00		
402	Supplies	740.00		
			\$	2,275.68

I-4 Town Buildings

BOW CENTER SCHOOL

610	Gas-Electricity	189.82		
			\$	189.82

TOWN HALL

610	Electricity	118.17		
			\$	118.17

MUNICIPAL BUILDING

111	Custodial Salary	15,901.36		
212	Building Improvements	3,927.17		
245	Building Repairs	975.32		
411	Flags	53.60		
305	Fire Alarm	225.84		
413	Paint	56.16		
441	Building Repair-Supplies	15.57		
483	Custodial Supplies	1,896.59		
610	Electricity	5,948.08		
620	Natural Gas	6,331.09		
			\$	35,325.78

COMMUNITY BUILDING

213	Building Repairs	798.71		
215	Contract Services	195.00		
411	Flags	53.60		
413	Paint	43.37		
461	Replace Equipment	440.89		

483	Custodial Supplies	2,077.80	
610	Electricity	4,453.48	
620	Natural Gas	293.60	
640	Fuel Oil	10,839.10	
			\$19,195.55

HIGHWAY GARAGE

215	Contract Services	5,131.79	
234	Fire Extinguishers	46.50	
245	Bldg. Repairs-Materials	765.72	
305	Fire Alarm	225.84	
340	Radios	50.00	
413	Paint	35.00	
441	Building Materials	912.62	
462	Tools	662.95	
483	Custodial Supplies	663.44	
610	Electricity	3,008.73	
640	Fuel Oil	4,898.97	
			\$ 16,597.81

RESCUE SQUAD BUILDING

610	Electricity	118.17	
620	Natural Gas	1,083.74	
			\$ 1,201.91

I-5 Audit

204	Audit	8,168.80	
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II-1 Police Department

110	Permanent Officers	160,391.75	
111	Dispatchers Salaries	53,885.19	
112	Part-Time Secretary and Dispatchers	19,468.20	
122	Spec. Officer and Dog Officers	512.13	
201	Dues-Meetings	160.00	
202	Training School	257.02	
203	Manuals-Books	751.03	
210	Printing-Advertising	805.17	
261	Office Equipment-Repairs	234.50	
310	Woodhill Line	288.36	
320	Postage	170.50	
340	Radios-Repairs	3,263.26	
402	Office Supplies	558.31	
403	Photo Supplies	171.14	
469	Special Police Equipment	1,413.13	
480	Dog Expense	590.04	

484	Lamps-Flashlights	215.95	
485	Special Police Department		
	Supplies	1,835.33	
510	Mileage	26.31	
530	Gasoline.....	7,241.29	
531	Oil-Grease	235.16	
550	Tires	1,808.89	
570	Cruiser Parts-Service	2,253.92	
912	Office Equipment	1,429.95	
933	Auto Equipment	1,199.88	
934	Radio Equipment.....	2,845.00	
221	Blood Test-Medical Expense..	37.15	
464	Uniforms-Clothing	3,402.85	
			\$ 265,451.41

II-2 Fire Department

111	Permanent Salaries.....	20,251.74	
112	Chief's Salary.....	3,675.34	
112	Vacation Coverage.....	185.20	
113	Department Salary	28,268.50	
201	Dues-Meetings	260.00	
202	Training Schools	141.44	
203	Subscriptions	167.92	
215	Contract Services	15,268.00	
221	Medical Fees.....	55.00	
234	Service Extinguishers	302.45	
320	Postage	26.39	
340	Radios-Repairs.....	5,626.79	
401	Fire Prevention Supplies.....	399.35	
402	Office Supplies	30.55	
413	Paint	199.16	
461	Replace Equipment	573.59	
464	Uniforms-Clothing	3,153.15	
466	Fire Hose-Fittings.....	4,060.63	
484	Lamps-Flashlights	51.08	
486	Special Fire Department		
	Supplies	817.20	
530	Gasoline.....	2,247.09	
531	Grease-Oil	145.02	
532	Diesel.....	24.00	
540	Auto Parts	5,638.53	
550	Tires	477.96	
551	Batteries.....	465.21	
560	Chief's Car.....	278.79	
570	Outside Repairs.....	1,135.64	
			\$ 93,925.72

II-3 Rescue Squad		
112	Part-Time Salaries	798.03
202	Training	564.00
340	Radios-Repairs	451.49
402	Office Supplies	287.45
461	Replace Equipment	66.54
481	First Aid Supplies	1,066.50
485	Custodial Supplies	21.44
530	Gasoline	85.59
560	Auto Parts-Repairs	49.00
610	Oxygen	124.10
936	Rescue Equipment	479.98
		\$ 3,994.12
II-5 Insurance		
710	Multi-Peril	12,716.00
720	Liability-Police	4,173.00
770	Life-Disability	2,581.43
720A	Public Official Liability	4,141.00
730	Auto	18,938.00
750	Public Officials Bond	725.00
760	Workmen's Compensation	26,432.00
775	NHMA Insurance Trust	58,575.18
780	Ambulance	800.00
		\$ 129,081.61
II-6 Planning Board		
112	Salaries	2,343.75
201	Dues-Membership	2,864.00
210	Printing	46.30
215	Outside Services	31,043.76
281	Advertising	1,255.76
320	Postage	1,629.10
402	Supplies	212.79
		\$ 39,395.46
II-7 Board of Adjustment		
112	Salaries	698.11
202	Training	28.00
281	Advertising	350.06
320	Postage	150.04
402	Supplies	67.37
461	Office Equipment	188.97
		\$ 1,482.55

II-8	Damage and Legal Expense		
295	Legal Services	16,580.90	
			\$ 16,580.90
II-9	Civil Defense		
203	Subscriptions	55.00	
402	Office Supplies	26.48	
484	Lamps-Flashlights	443.63	
			\$ 525.11
II-10	Conservation Commission		
112	Part-Time Salaries	1,034.00	
201	Dues-Membership	417.00	
281	Advertising	11.87	
320	Postage	34.65	
215	Contract Services	7,000.00	
805	Forest Management	4,540.96	
			\$ 13,038.48
II-12	Building Code Board of Appeals		
112	Salaries	-	
320	Postage	-	
			\$ -
III-1	Health and Sanitation		
850	Visiting Nurse	4,769.00	
			\$ 4,769.00
III-2	Town Dump		
111	Salaries	8,800.90	
213	Building Improvements	221.58	
215	Contract Services	42,056.87	
215	City of Concord	54,045.00	
215	Cooperative Share	11,454.00	
610	Electricity	757.01	
215	Warrant Article	3,051.95	
			\$ 120,387.31
IV-1	Town Maintenance-Highway Payroll		
111	Permanent Salaries	162,112.62	
112	Part-Time Laborer	-	
			\$ 162,112.62
IV-1	Town Maintenance-Winter/Summer		
243	Snow Removal-Sanding	7,580.40	
287	Rental of Equipment	105.00	

	420	Sand-Gravel	6,318.76		
	421	Salt.....	30,719.22		
	422	Cold Patch.....	14,758.38		
	425	Hot Asphalt Mix	100,000.00		
	530	Gasoline.....	25,777.35		
	531	Grease-Oil	2,858.52		
	532	Diesel Oil.....	13,312.68		
	561	Plow Blades-Parts.....	6,732.20		
				\$	208,162.51
IV-2		Street Lighting			
	610	Electricity.....	28,702.91		
				\$	28,702.91
IV-3		General Expense of Highway			
	203	Manuals	120.00		
	244	Mark Traffic Lines	350.00		
	266	Tools-Minor Equipment	53.32		
	296	Tree Removal.....	30.50		
	341	Radios-Repairs.....	1,008.24		
	413	Paint	334.32		
	424	Drainage Materials.....	2,568.97		
	426	Grade Stakes	9.56		
	445	Traffic Control Supplies	2,302.65		
	441	Building Materials	91.50		
	461	Replace Equipment	3,027.01		
	462	Hand Tools.....	780.35		
	464	Uniforms-Clothing	153.53		
	470	Landscape Materials.....	221.33		
	481	First Aid Supplies.....	7.18		
	550	Tires	5,342.26		
	560	Auto Parts-Supplies.....	39,109.07		
	562	Steel-Iron	2,556.63		
	563	Tire Chains.....	1,611.50		
	570	Outside Repairs.....	298.10		
	612	Torch Gases.....	1,951.43		
	901	New Equipment	958.94		
				\$	62,886.39
V-1		Library			
		1987 Appropriation	76,966.00		
				\$	76,966.00
VI-1		Public Welfare			
	201	Meeting Expense.....	222.57		
	215	Community Action Program ..	1,004.00		
	235	Welfare.....	1,773.26		
				\$	2,999.83

VIII-1 Recreation

111	Permanent Salary	14,195.18	
112	Part-Time Salary	13,859.13	
114	Bus Drivers	-	
201	Dues-Membership	511.19	
203	Subscriptions	14.00	
210	Printing	200.00	
245	Ground Maintenance-Repairs .	4,109.72	
267	Repairs to Equipment	903.63	
281	Advertising	272.52	
287	Rental of Equipment.....	62.40	
320	Postage	66.00	
402	Office Supplies	95.49	
403	Photo Supplies	26.76	
487	Special Recreation Supplies...	443.63	
499	Unclassified	13,173.22	
510	Mileage	278.20	
530	Gasoline.....	727.26	
560	Auto Parts-Supplies.....	230.37	
610	Electricity.....	278.82	
900	Office Equipment	99.48	
			\$ 49,547.00

IX-1 Sewer Commission

1987 Appropriation	50,100.00	
		\$ 50,100.00

IX-2 Cemeteries

112	Part-Time Salaries	12,439.66	
213	Building Repairs.....	393.33	
215	Contract Services	110.00	
226	Tools-Minor Equipment	17.71	
412	Paint	130.75	
461	Replace Equipment	284.71	
462	Hand Tools-Minor Equipment	36.97	
470	Landscape Supplies	349.66	
515	Mower Parts	1,130.13	
			14,892.92

IX-3 Bow Business Development Commission

-	
	\$ -

X-2 Employees Retirement and FICA

821 and 822	53,695.00	
		\$ 53,695.00

X-3 Contingency Fund

X-4 Capital Outlay

Police Cruiser.....	12,085.00	
Knox Road Construction	42,903.00	
Closing Bow Landfill	2,709.00	
Dump Truck	51,270.00	
Community Building Study ...	12,511.00	
Sewer Design and Engineering	5,366.00	
Sewer Construction	164,115.00	
		\$ 290,959.00

X-5 State Aid Reconstruction

820 State of New Hampshire	65,651.30	
		\$ 65,651.30

TEMPORARY LOANS

825 Tax Anticipation (Interest)	96,912.50	
(Principal 5,850,000.00)		\$ 96,912.50

TAXES BOUGHT BY THE

TOWN	14,985.71	
		\$ 14,985.71

PAYMENT TO CAPITAL

RESERVE.....	25,000.00	
		\$ 25,000.00

REFUNDS	55,960.48	
		\$ 55,960.48

1986 PAYMENTS.....	28,670.81	
		\$ 28,670.81

ENCUMBERED BY

PREVIOUS YEAR	94,748.73	
		\$ 94,748.73

PAYMENT TO OTHER GOVERNMENTAL DIVISIONS

820 State Dog Fees	283.50	
835 Merrimack County Tax	516,464.00	
840 Bow School District	4,461,090.00	
		\$ 4,977,837.50

Total Expenditures	7,253,187.29	
		\$ 7,253,187.29

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON DECEMBER 31, 1987

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE		NEW FUNDS		INCOME BALANCE		INTEREST EARNED	EXPENDED DURING YEAR	INCOME BALANCE END YEAR
				BEGINNING YEAR	END YEAR	CREATED	END YEAR	BEGINNING YEAR	END YEAR			
OCT. 29, 1976	ABBOTT, HAROLD & VIRGINIA	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	126.71	18.94	23.31		131.08
MAR. 8, 1955	ALEXANDER, ENOCH	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	250			250	28.98	28.98	35.66		236.56
NOV. 11, 1956	ALEXANDER, WALTER R.	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	150			150	121.63	19.38	19.38		125.26
JULY 5, 1957	ALEXANDER, WILLABY	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	150			150	121.22	19.35	15.73		124.84
MAR. 8, 1955	ALLEN, GEORGE	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	300			300	396.56	49.69	40.39		405.86
MAY 18, 1973	BAKER, JOHN	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	133.12	23.76	19.31		137.57
JULY 23, 1976	BATES, JOHN & BERNIE	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	131.33	23.64	19.21		135.76
MAR. 8, 1955	BENNETT, M. J.	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	124.74	16.03	15.03		127.74
JAN. 4, 1960	BIDFORD, MARTHA & FRED	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	145.6	24.65	20.04		150.21
JULY 29, 1931	BLOMQUIST, MELLIE M.	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	109.15	14.92	12.13		111.94
SEPT. 26, 1960	BROWN, ROBERT	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	134.62	23.87	19.4		139.09
MAR. 8, 1955	BURBANCK, ALICE DORWAY	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	150			150	94.53	17.44	14.18		97.79
NOV. 30, 1979	BUTTERFIELD, SARTINA	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	105.52	21.79	17.71		109.6
APR. 1, 1983	CHADWICK, FRANCES	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	350			350	59.25	29.19	23.73		64.71
MAY 30, 1919	CHILDUS, MARY E. (A)	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	142.68	17.31	14.07		145.92
MAY 17, 1972	CLEVELAND, BARBARA	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	130.02	23.54	19.14		134.42
JAN. 3, 1974	CLOUGH, ANN	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	100.87	14.33	11.65		103.55
JUNE 29, 1931	CLOUGH, JOSEPH (E)	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	136.9	24.03	19.53		141.4
APR. 5, 1971	CLOUGH, HANLEY	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	95.72	13.96	11.35		98.33
JULY 24, 1945	CLOUGH, ROSETTA	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	113.37	15.22	12.37		118.22
MAR. 8, 1955	COLBY, CLARENCE J.	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	115.82	15.4	12.51		118.71
MAY 23, 1941	COLBY, ENOLA	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	208.77	29.16	23.7		214.23
DEC. 28, 1966	COLBY, FRANK & WILLABY	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	154.97	25.32	20.58		159.71
AUG. 28, 1946	COLBY, GEORGE	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	134.37	23.85	19.39		138.83
FEB. 19, 1975	COLBY, HERBERT & BRACE	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	186.45	27.57	22.41		191.61
MAR. 8, 1955	COLBY, LEONARD	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	200			200	174.54	26.72	21.72		174.54
FEB. 15, 1957	CORLISS, SUSAN	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	94.31	13.86	11.27		96.9
DEC. 1, 1953	CORLISS, NOHAN	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	101.41	14.37	11.68		104.1
SEPT. 9, 1949	CORNEY, WILLIAM	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	87.16	13.35	10.85		89.66
DEC. 13, 1954	CORRIER, EDWARD	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	65.23	11.79	9.58		67.44
MAY 19, 1978	DANFORTH, RALPH & MARGARET	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	177.04	26.79	21.78		182.05
OCT. 30, 1961	DAVIS, JOHN C. & WARREN M.	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	198.53			198.53	110.4	15.01	12.2		113.21
JULY 25, 1931	DOM, WARREN P. (A)	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	100			100	257.54	39.77	32.33		264.98
JULY 1, 1963	ELLIOT, JOHN B. & JOHN P.	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	300			300	169.82	16.66	13.54		172.94
FEB. 1, 1960	EVANS CHEMERY FUND	PER. CARE DEM. LOTS	PASSBK 70935 C.D.	63.78			63.78					

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON DECEMBER 31, 1967

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE NEW FUNDS		INCOME BALANCE		INTEREST EARNED	EXPENDED DURING YEAR	INCOME BALANCE	
				BEGINNING YEAR	END YEAR	BEGINNING YEAR	END YEAR			END YEAR	END YEAR
JAN. 11, 1954	FLANNERS, CARROLL W.	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		171.77		26.52	21.56		176.73
JAN. 3, 1963	FOOTE, JOHN & ANNIE	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		304.32		35.98	29.24		311.06
JUNE 8, 1962	FURBUSH, FRANK & HELEN	PER CARE DEM. LOTS	PASSBK 70935 C.D.	400		373.97		55.21	44.88		384.3
OCT. 9, 1905	GAILT, ANDREW (A)	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		150.67		18.6	15.11		164.16
MAR. 8, 1955	SAULT, D.W. & ARTHUR	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		172.21		19.42	15.78		175.85
MAR. 8, 1955	BIDINGS, MARY J.	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		268.68		33.43	27.18		274.93
MAY 17, 1972	BOLEY, THOMAS	PER CARE DEM. LOTS	PASSBK 70935 C.D.	30		49.21		5.65	4.59		50.27
MAR. 8, 1955	SPAT, CORA	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		87.15		13.15	10.85		89.65
MAR. 31, 1936	GREEN, JAMES J. (6)	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		101.52		14.38	11.88		104.22
MAR. 31, 1936	GREEN, JAMES (6)	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		101.52		14.38	11.88		104.22
JUNE 29, 1931	HAILEY'S SECRETARY	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		144.06		17.41	14.15		147.32
MAR. 8, 1955	HAILEY, MARTIN	PER CARE DEM. LOTS	PASSBK 70935 C.D.	500		465.21		68.85	55.96		478.1
MAR. 8, 1955	HASEN, EDITH	PER CARE DEM. LOTS	PASSBK 70935 C.D.	150		150.03		21.4	17.4		154.03
FEB. 21, 1931	HAMMOND, CHARLES F.	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		174.72		16.03	13.03		172.72
JAN. 31, 1963	HAMMOND, EVERETT LUM, JOSEPH, COLEV, ARTHUR	PER CARE DEM. LOTS	PASSBK 70935 C.D.	300		223.39		37.34	30.35		230.38
MAR. 27, 1935	HEMPHILL, ABIGAIL (E)	PER CARE DEM. LOTS	PASSBK 70935 C.D.	75		82.5		11.24	9.13		84.61
NOV. 3, 1980	HONE, HAROLD	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		92.9		20.89	16.98		96.81
APR. 3, 1914	JOHNSON, ADDIE (E)	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		190.88		20.75	16.87		194.76
MAR. 8, 1955	KENNISON, ELLA B.	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		112.88		15.19	12.34		115.73
NOV. 20, 1973	KOREK, EVA	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		72.91		12.33	10.03		75.21
JULY 30, 1953	LUCE, GUY	PER CARE DEM. LOTS	PASSBK 70935 C.D.	150		135.85		20.39	16.57		139.67
AUG. 28, 1967	LYFORD, ARTHUR	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		199.31		28.49	23.15		204.65
MAY 4, 1938	MOYEE, GEORGE	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		216.46		29.71	24.15		222.02
MAY 14, 1938	MOYEE, ALICE C.	PER CARE DEM. LOTS	PASSBK 70935 C.D.	350		627.7		69.75	56.69		640.76
NOV. 28, 1962	MERRILL, ELBRIDGE	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		88.39		13.44	10.92		90.91
AUG. 11, 1958	MOORE, IDA	PER CARE DEM. LOTS	PASSBK 70935 C.D.	107.2		113.31		15.73	12.79		116.25
MORGAN, KIRK		PER CARE DEM. LOTS	PASSBK 70935 C.D.	70		105.35		12.51	10.17		107.69
MAR. 16, 1916	MORGAN, DAVID (A)	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		345.38		38.91	31.62		352.67
NOV. 4, 1929	NESMITH, M.E. (A)	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		332.15		37.96	30.86		339.25
JULY 20, 1983	NOYES, ELI	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		155.43		18.93	15.39		168.97
MAR. 24, 1944	NOYES, FRANK N.	PER CARE DEM. LOTS	PASSBK 70935 C.D.	150		171.96		22.97	18.67		176.26
MAR. 8, 1955	NOYES, SAMUEL R.	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		120.32		15.72	12.77		123.27
APR. 10, 1910	DROWAY, ELMIRA	PER CARE DEM. LOTS	PASSBK 70935 C.D.	200		709.81		64.9	52.75		721.96
JAN. 16, 1947	PAGE & WHITE	PER CARE DEM. LOTS	PASSBK 70935 C.D.	500		606.64		78.94	64.17		621.41
NOV. 4, 1929	PAGE, WILLIE F. (E)	PER CARE DEM. LOTS	PASSBK 70935 C.D.	100		309.62		29.22	23.75		315.09
MAR. 8, 1955	PARKER & BUTNEY	PER CARE DEM. LOTS	PASSBK 70935 C.D.	50		57.32		7.86	6.22		58.76
JUNE 8, 1962	PERRIGO, SUSAN	PER CARE DEM. LOTS	PASSBK 70935 C.D.	160.95		132.73		20.92	17		136.65

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE BEGINNING YEAR	PRINCIPAL BALANCE NEW FUNDS CREATED	PRINCIPAL BALANCE END YEAR	INCOME BALANCE BEGINNING YEAR	INTEREST EARNED	EXPENDED DURING YEAR	INCOME BALANCE END YEAR
MAR. 8, 1955	RIVER ROAD CEM. ASSOC.	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	1000		1000	309.95	93.45	75.95	327.45
MAR. 8, 1955	RODEBS, WALLACE	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100		100	98.4	14.15	11.5	101.05
MAY 24, 1958	ROMELL, CLARA & JOHN	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	300		300	307.32	43.32	35.21	315.43
AUG. 17, 1959	ROMELL, W.D. & DAVID LOT	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	500		500	294.72	56.69	46.08	305.33
AUG. 17, 1959	ROMELL, W.D. (A)	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	500		500	297.33	56.88	46.23	307.98
MAR. 8, 1955	SALT MARSH, WARREN	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100		100	103.78	14.54	11.82	106.5
MAR. 8, 1955	SAMPSON, ADELINE	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	400		400	531.11	66.42	53.99	543.54
MAR. 8, 1955	SARGENT, ENOCH	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	400		400	536.74	66.82	54.31	549.25
MAR. 8, 1955	SARGENT, SWEDEH	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	400		400	498.2	64.07	52.08	510.19
JULY 8, 1962	SCRIMMER, BETTY	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100		100	40.49	10.02	8.15	42.36
MAR. 8, 1955	SHORT, HENRY N.	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	200		200	182.78	27.31	22.19	187.9
AUG. 12, 1987	STORRS, HOMER	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100	100	100	0	2.37	1.95	0.42
AUG. 12, 1987	STORRS, WILMA	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100	100	100	0	2.37	1.95	0.42
JUNE 26, 1924	SYMONDS, MARY E. (A)	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	500		500	835.56	95.27	77.44	853.39
OCT. 24, 1953	UPTON & KENDALL LOTS	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	300		300	248.46	39.13	31.8	255.79
APR. 14, 1916	UPTON, SARAH	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100		100	179.2	19.92	16.19	182.93
OCT. 25, 1968	WARRINER, REUREN, ELIZA	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100		100	80.81	12.9	10.48	83.23
APR. 17, 1960	WALKER, PETER R.	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	200		200	129.4	23.5	19.1	133.8
APR. 13, 1924	WHEELER, MESLEY L. (A)	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100		100	81.98	12.98	10.55	84.41
MAR. 8, 1955	WHEELER, CURTIS	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	150		150	171.4	22.93	18.64	175.69
DEC. 15, 1985	WHITE, GILBERT & EVELYN	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	400		400	25.9	30.38	24.69	31.59
FEB. 3, 1952	WHITE, HERBERT R.	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	150		150	176.55	23.3	18.93	180.92
JAN. 6, 1947	WHITE, JOHN WARREN	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	300		300	354.02	46.66	37.92	362.76
MAY 3, 1959	WHITE, VIOLA	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	2769.6		2769.6	1245.3	286.41	232.79	1298.92
JUNE 25, 1959	WHITE, WILLIAM, ISAAC, FRANK	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	200		200	185.89	27.53	22.37	191.05
APR. 5, 1936	WHITTEGORE, L'VOIA	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	50		50	59.17	7.72	6.27	59.62
MAR. 31, 1936	WOODBRURY, IRA (E)	PER. CARE CEM. LOTS	PASSBK 70935 C.D.	100		100	101.66	14.39	11.69	104.36
TOTALS				22644.66	200	22864.66	20385.53	3075.8	2500	20961.33

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW ON DECEMBER 31, 198

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL BALANCE BEGINNING YEAR	NEW FUNDS CREATED	PRINCIPAL BALANCE END YEAR	INCOME BALANCE BEGINNING YEAR	INTEREST EARNED	EXPENDED DURING YEAR	INCOME BALANCE END YEAR
JULY 5, 1959	CAPITOL RESERVE FUND FOR REPLACEMENT OF HIGHWAY EQUIP.	PASSBK 79016 C.D. 66-000830	38711.64	7624.5	30777.55	0	1926.06	17484.65	0	
AUGUS. 1, 1958	CAPITOL RESERVE FUND FOR REPLACEMENT OF TOWN BLDGS.	PASSBK 50857 C.D. 67-000888	78316.03	25000	71425.44	0	5449.26	37339.85	0	
APR. 1, 1981	CAPITOL RESERVE FUND FOR TOWN HALL	PASSBK 72187 C.D. 67-000888	166.28	0	175.82	0	9.54	0	0	
AUGUS. 1, 1956	CAPITOL RESERVE FUND FOR PURCHASE OF FIRE EQUIP.	PASSBK 50855 C.D. 67-000888	1047.36	0	10789.75	0	742.39	0	0	
AUGUS. 1, 1958	CAPITOL RESERVE FUND FOR HIGHWAY CONSTRUCTION	PASSBK 50856 C.D. 67-000888	143.81	0	152.07	0	6.26	0	0	
SEPT. 8, 1970	CAPITOL RESERVE FUND FOR REPLACING POLICE DEPT. EQUIP.	PASSBK 60380 C.D. 67-000888	1012.76	0	1090.41	0	77.65	0	0	
MAY 9, 1966	CAPITOL RESERVE FUND FOR BAKER FREE LIBRARY	PASSBK 56626 C.D. 67-000888	182.33	0	192.79	0	10.46	0	0	
DEC. 3, 1975	CAPITOL RESERVE FUND FOR TAX MAP	PASSBK 45929 C.D. 67-000888	595.66	0	639.62	0	43.96	0	0	
			123.08	0	130.13	0	7.05	0	0	
			2140	0	2798.16	0	158.16	0	0	
			127.05	0	134.33	0	7.28	0	0	
			16447.94	0	17876.08	0	1230.14	0	0	
			138.66	0	146.61	0	7.95	0	0	
			6421.05	0	6895.52	0	474.47	0	0	
			15164.33	0	16007.89	0	843.56	0	0	
			559.57	0	600.77	0	41.2	0	0	
			6728.48	0	7434.57	0	506.09	0	0	
JUNE 6, 1978	MCNAMARA SCHOLARSHIP FUND BOW MEMORIAL SCHOOL	PASSBK 79021 C.D. 67-000892	167.39	0	176.99	0	9.6	0	0	
			3453.1	0	3541.4	0	238.3	150	0	
OCT. 2, 1984	CAPITOL RESERVE FUND FOR SEWER CONSTRUCTION	C.D. 66-00841	97544	0	104542.6	0	6998.66	0	0	
DEC. 19, 1984	CAPITOL RESERVE FUND FOR TOWN REAPPRAISAL	C.D. 66-000795	81642.5	0	87408.21	0	5965.71	0	0	
DEC. 10, 1985	CAPITOL RESERVE FUND FOR DRY BRIDGE	C.D. 66-000789	28389.71	11500	41976.9	0	2087.19	0	0	
JAN. 1987	LOUISE WAGNER TRUST FUND	PASSBK 81262	0	1465	1469.09	0	4.09	0	0	
	CEMETERY PERPETUAL CARE	PASSBK 70935	595.7	2200	351.89	0	56.19	2500	0	
		C.D. 66-000294	42454.49	0	43474.1	0	3019.61	2000	0	
TOTALS			431672.9	47789.5	449910.7	0	29922.83	5974.5	0	

BAKER FREE LIBRARY
Trust Funds 12/31/86
Summary of Principal, Income and Investments

	Balance 1/1/86	Receipts	Disbursements	Balance 12/31/86
Savings Account				
NH Savings 170147	\$ 550.17	\$ 22.73	\$ 22.73	\$ 550.17
Bonds (at cost)				
RU 2054 \$5,000 Potomac Electrical Power Company 8 3/8% Due 2009	10,194.00	418.75	418.75	10,194.00
RU 3380 \$5,000 Georgia Power Company 8 5/8% Due 2004		431.26	431.26	
Stocks (at cost)				
Continental Illinois Corp. AU 0002055 30 shares	168.00	15.00	15.00	168.00
CT 58539 30 shares				
CR 1442 60 shares				
Manufacturers Hanover				
NO 83898 29 shares	198.00	187.92	187.92	198.00
NO 1476 29 shares				

The Continental Corp.

CAU 25337 6 shares				
NY 44396 53 shares				
CUC 27089 48 shares	148.00	275.60	275.60	148.00
SOO 14768 5 shares				
Totals	\$ 11,258.17	\$ 1,351.26	\$ 1,351.26	\$ 11,258.17

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Bow
Bow, New Hampshire

We have examined the general purpose financial statements of the Town of Bow as of and for the year ended December 31, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Bow at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Bow. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

February 12, 1988

CARRI PLODZIK SANDERSON
Professional Association

EXHIBIT A
Combined Balance Sheet -
December 31,

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
ASSETS			
Cash and Equivalents	\$2,325,150	\$ 173,376	\$ 539,050
Investments, At Cost			
Receivables			
Taxes	252,497		
Accrued Interest			4,712
Due From Other Governments	1,048		
Due From Other Funds	64,383	531	
Due From Others	4,009	12,878	
Amount To Be Provided For			
Retirement of General Long-term Debt			
Total Assets	<u>\$2,647,087</u>	<u>\$ 186,785</u>	<u>\$ 543,762</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable.....	\$ 17,725	\$ 1,728	\$
Accrued Payroll and Deductions			
Contracts Payable	6,680		139,038
Yield Tax Security Deposits			
Tax Anticipation Notes Payable			
Due To Other Governments.....	2,281,335		
Due To Other Funds	7,730	14,433	
Due To Developers			
General Obligation Bonds Payable.....			
Tax Overpayments	217		
Total Liabilities	<u>2,313,687</u>	<u>16,161</u>	<u>139,038</u>
Fund Equity			
Fund Balances			
Reserved For Encumbrances	118,950		339,148
Reserved For Endowments			
Reserved For Sewer Easement.....		2,761	
Unreserved			
Designated For Capital Acquisitions..			
Undesignated	214,450	167,863	65,576
Total Fund Equity	<u>333,400</u>	<u>170,624</u>	<u>404,724</u>
Total Liabilities			
and Fund Equity	<u>\$2,647,087</u>	<u>\$ 186,785</u>	<u>\$ 543,762</u>

The accompanying notes are an integral

TOWN OF BOW
All Fund Types and Account Groups
1987

Fiduciary Fund Types	Account Groups	Totals (Memorandum Only)	
		December 31, 1987	December 31, 1986
Trust and Agency	General Long- Term Debt		
\$ 489,621	\$	\$ 3,527,197	\$ 2,278,237
10,708		10,708	10,708
		252,497	4,034,979
		4,712	
		1,048	2,654
		64,914	27,085
		16,887	7,200
	562,000	562,000	18,000
<u>\$ 500,329</u>	<u>\$ 562,000</u>	<u>\$ 4,439,963</u>	<u>\$ 6,378,863</u>
\$	\$	\$ 19,453	\$ 33,412
			4,573
		145,718	20,489
			684
			2,550,000
		2,281,335	2,661,315
42,751		64,914	27,085
33,282		33,282	28,677
	562,000	562,000	18,000
		217	355
<u>76,033</u>	<u>562,000</u>	<u>3,106,919</u>	<u>5,344,590</u>
		458,098	94,748
64,989		64,989	62,414
		2,761	2,587
359,307		359,307	383,439
		447,889	491,085
<u>424,296</u>	<u></u>	<u>1,333,044</u>	<u>1,034,273</u>
<u>\$ 500,329</u>	<u>\$ 562,000</u>	<u>\$ 4,439,963</u>	<u>\$ 6,378,863</u>

part of these financial statements.

EXHIBIT B
TOWN OF BOW

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Expendable Trust	December 31, 1987	December 31, 1986
Revenues						
Taxes.....	\$ 5,713,627	\$	\$		\$ 5,713,627	\$ 5,372,897
Intergovernmental Revenues.....	262,307	621			262,928	333,865
Licenses and Permits.....	511,142				511,142	469,009
Charges For Services	112,033	36,762			148,795	87,772
Miscellaneous.....	144,683	15,272	20,400	28,696	209,051	125,313
Other Financing Sources						
Operating Transfers In.....	104,305	78,345		25,000	207,650	255,732
Bond Proceeds.....			550,000		550,000	
Total Revenues and Other Sources.....	6,848,097	131,000	570,400	53,696	7,603,193	6,644,588
Expenditures						
General Government	551,210				551,210	437,264
Public Safety.....	368,756				368,756	322,787
Highways, Streets, Bridges	581,909				581,909	469,166
Sanitation.....	124,733	26,873			151,606	117,060
Health	4,796				4,796	2,904
Welfare	3,000				3,000	10,607
Culture and Recreation	67,591	80,063			147,654	126,264

TOWN OF BOW
NOTES TO THE FINANCIAL STATEMENTS
December 31, 1987

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

Library Trust Funds	Carrying Amount
Corporate Stocks	\$ 514
Corporate Bonds	10,194
Total	<u><u>\$ 10,708</u></u>

G. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Vacation and sick leave is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

H. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Bow School District and Merrimack County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

I. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Bow annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1987 was \$12,191 and expenditures amounted to \$39,171.

As prescribed by law, the tax collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

J. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

K. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1987 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 64,383	\$ 7,730
Special Revenue Fund	531	14,433
Trust and Agency Funds .		42,751
Totals	<u><u>\$ 64,914</u></u>	<u><u>\$ 64,914</u></u>

Note 2 - Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1987.

	<u>General Obligation Debt</u>
Long-Term Debt Payable January 1, 1987.....	\$ 18,000
New Debt Incurred	550,000
Long-Term Debt Retired.....	(6,000)
Long-Term Debt Payable December 31, 1987	<u><u>\$562,000</u></u>

Long-term debt payable at December 31, 1987 is comprised of the following individual issues:

General Obligation Debt

\$30,000 1984 Sewer Construction Bonds due in annual installments of \$6,000 through December 31, 1989; interest at 7.50% \$ 12,000

\$137,500 1987 Sewer Construction Bonds due in annual installments of \$12,500 through 1994, and \$5,000 through 2007; interest variable from 5.65% to 7.60% 137,500

\$412,500 1987 Sewer Construction Bonds due in annual installments of \$27,500 in 1988, \$25,000 in 1989, and \$20,000 through 2007; interest variable from 5.40% to 8.25% 412,500

Total \$ 562,000

The annual requirements to amortize all debt outstanding as of December 31, 1987, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

Fiscal Year Ending December 31	General Obligation Debt		
	Principal	Interest	Total
1988	\$ 46,000	\$ 42,476	\$ 88,476
1989	41,000	36,735	77,735
1990	30,000	34,320	64,320
1991	30,000	32,575	62,575
1992	30,000	30,765	60,765
1993-2007	385,000	235,552	620,552
Totals	<u><u>\$ 562,000</u></u>	<u><u>\$ 412,423</u></u>	<u><u>\$ 974,423</u></u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Note 3 - Defined Benefit Pension Plan

Most Town of Bow full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended December 31, 1987 was \$517,653; the Town's total payroll was \$629,497.

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 4.6% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented 7.74% for police, and 9.76% for firemen, and 1.21% for all other employees through June 30, 1987. From July 1, 1987, the Town's contribution rates were 4.8% for police, 9.09% for firemen and 2.94% for other employees. The contribution requirements for the year ended December 31, 1987 were \$18,490.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1986 for the system as a whole, determined through an actuarial valuation performed as of June 30, 1985, was \$552,050,000. The system's net assets available for benefits on that date (valued at market) were \$568,786,602, leaving no unfunded pension benefit obligation. The percentage that the Town of Bow has in relation to the entire plan cannot be determined.

Note 4 - Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1987 are detailed as follows:

Purpose	Nonexpendable	
	Principal	Income
Cemetery Care	\$ 22,865	\$ 20,961
McNamara Scholarship	2,500	1,219
Bow Bog Meeting House	4,484	233
Library Trust Fund	11,258	
Total Nonexpendable	\$ 41,107	\$ 22,413

Capital Reserve Funds	Expendable
Replacement of Highway Equipment	\$ 102,734
Replacement of Town Buildings	5,966
Town Hall	1,240
Fire Equipment	832
Highway Construction	2,428
Replacement of Police Equipment	18,009
Baker Free Library	7,042
Tax Map	24,043
Sewer Construction	105,183
Town Reappraisal	87,608
Dry Bridge	4,222
	<hr/> 359,307
Other Town Trusts	
General Purpose	<hr/> 1,469
Total Expendable	<hr/> 360,776
Total All Trust Funds	<hr/> <hr/> \$ 424,296

Note 5 - Amount of Property Taxes Assessed Against Public Service Company of New Hampshire in 1987

The amount of property taxes assessed against the Public Service Company of New Hampshire in 1987 was \$2,769,094, which represents approximately 48% of the total property taxes assessed of \$5,675,743. This constituted a significant portion of the Town's revenue in 1987. A serious financial situation could develop if the Town failed to collect this tax on a current basis.

Note 6 - Capital Projects Fund

Bonds or notes authorized - unissued at December 31, 1987 are as follows:

Project	Special Town Meeting Authorization Date	Amount Authorized
Sewerage Construction and Sewage Treatment Facilities	November 9, 1983	\$ 262,750
Amount Issued in 1984		<hr/> 30,000
Balance Authorized - Unissued December 31, 1987		<hr/> <hr/> \$ 232,750

Note 7 - Concord Regional Solid Waste/Resource Recovery Cooperative

During 1985, the Town entered into an intergovernmental agreement with

several municipalities to create a cooperative among them in order to design, construct, operate and maintain a "centralized solid waste-to-energy facility". Under the terms of the agreement, each municipality is obligated to appropriate annually its share of the budgeted costs of the ensuing fiscal period. This agreement was subsequently ratified by a special act of the legislature.

Note 8 - Commitments

The Town has entered into a lease purchase agreement in 1986 for telephone equipment over a five-year period. Terms call for 60 payments of \$119.30. The balance remaining at December 31, 1987 is 43 payments at \$119.30, which totals \$5,129.90.

Note 9 - Subsequent Event

The Public Service Company of New Hampshire declared bankruptcy on January 29, 1988. As indicated in Note 5 above, Public Service Company of New Hampshire accounted for approximately 48% of the property taxes collected by the Town of Bow in 1987.

EXHIBIT A-1
TOWN OF BOW
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	\$ 5,691,844	\$ 5,679,838	(\$ 12,006)
Resident		320	320
National Bank Stock	40		(40)
Yield	8,000	4,361	(3,639)
Interest and Penalties on Taxes	18,000	14,350	(3,650)
Land Use Change Taxes	24,000	14,758	(9,242)
Total Taxes	<u>5,741,884</u>	<u>5,713,627</u>	<u>(28,257)</u>
Intergovernmental Revenues			
State			
Shared Revenue	65,879	65,879	
Railroad Tax	147		(147)
Reimbursement a/c			
State-Federal Forest Land	100	91	(9)
Business Profits Tax	123,844	123,844	
Highway Block Grant	72,217	72,217	
Other Reimbursements		276	276
Total Intergovernmental Revenues	<u>262,187</u>	<u>262,307</u>	<u>120</u>
Licenses and Permits			
Motor Vehicle Permit Fees	480,000	494,866	14,866
Dog Licenses	1,500	1,651	151
Business Licenses, Permits and Fees		14,625	14,625
Total Licenses and Permits	<u>481,500</u>	<u>511,142</u>	<u>29,642</u>
Charges For Services			
Income From Departments	45,000	106,303	61,303
Rent of Town Property	5,500	5,730	230
Total Charges For Services	<u>50,500</u>	<u>112,033</u>	<u>61,533</u>
Miscellaneous Revenues			
Interest on Deposits	55,000	133,267	78,267
Sale of Town Property		4,440	4,440
Insurance Dividend	14,000	604	(13,396)
Other	6,000	6,372	372
Total Miscellaneous Revenues ...	<u>75,000</u>	<u>144,683</u>	<u>69,683</u>

REVENUES	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Other Financing Sources			
Operating Transfers In			
Trust Fund Income.....	2,500	2,500	
Withdrawals From Capital Reserve	85,650	77,920	(7,730)
Special Revenue Funds			
Revenue Sharing Fund.....	23,885	23,885	
Conservation Commission Fund .	<u>15,000</u>		<u>(15,000)</u>
Total Other Financing Sources	<u>127,035</u>	<u>104,305</u>	<u>(22,730)</u>
Total Revenues	6,738,106	<u>\$ 6,848,097</u>	<u>\$109,991</u>
Fund Balance Used To			
Reduce Tax Rate	<u>223,544</u>		
Total Revenues and			
Use of Fund Balance	<u>\$ 6,961,650</u>		

EXHIBIT A-2
TOWN OF BOW
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987	Expenditures Net of Refunds	Encumbered To 1988	(Over) Under Budget
General Government					
Town Officers' Expenses.....	\$ 1,800	\$ 172,850	\$ 190,832	\$ 500	(\$ 16,682)
Election and Registration Expenses ...		992	1,536		(544)
Cemeteries.....		14,015	14,893		(878)
General Government Buildings.....		77,518	56,717		20,801
Contracted Services.....		5,050	8,169		(3,119)
Planning and Zoning		57,950	44,142	2,292	11,516
Legal Expenses.....		8,300	16,581		(8,281)
Contingency.....		7,000			7,000
FICA, Retirement & Pension					
Contributions		49,920	53,695		(3,775)
Insurance		144,427	125,474		18,953
Overlay		12,191	39,171		(26,980)
Business Development Commission ...		45			45
Building Code Board of Appeals		20			20
Total General Government	<u>1,800</u>	<u>550,278</u>	<u>551,210</u>	<u>2,792</u>	<u>(1,924)</u>

	Encumbered From 1986	Appropriations 1987	Expenditures Net of Refunds	Encumbered To 1988	(Over) Under Budget
Public Safety					
Police Department		267,387	269,336		(1,949)
Fire Department		94,858	93,377	3,128	(1,647)
Civil Defense		1,000			1,000
Rescue Squad		5,275	6,043		(768)
Total Public Safety		368,520	368,756	3,128	(3,364)
Highways, Streets, Bridges					
Town Maintenance		424,675	393,609		31,066
General Highway Department					
Expenses	2,582	59,350	93,946		(32,014)
State Aid Reconstruction	85,000	20,000	65,651		39,349
Street Lighting		28,200	28,703		(503)
Total Highways, Streets, Bridges ...	87,582	532,225	581,909		37,898
Sanitation					
Solid Waste Disposal		107,753	124,733		(16,980)
Health					
Health Department		5,000	4,796		204
Welfare					
General Assistance		8,500	3,000		5,500
Old Age Assistance		1,000			1,000
Total Welfare		9,500	3,000		6,500

	Encumbered From 1986	Appropriations 1987	Expenditures Net of Refunds	Encumbered To 1988	(Over) Under Budget
Culture and Recreation					
Parks and Recreation.....		54,209	54,369		(160)
Conservation Commission.....		25,160	13,222		11,938
Total Culture and Recreation		79,369	67,591		11,778
Debt Service					
Interest Expense-Tax Anticipation Notes.....		45,000	96,913		(51,913)
Capital Outlay					
Sewer Design and Engineering.....	5,366		5,366		
Police Cruiser		12,085	12,085		
Closing Bow Landfill		10,500	2,709	7,791	
Dry Bridge Reconstruction.....		37,750		37,750	
Knox Road Reconstruction.....		45,000	42,903		2,097
Sewer Hook-up.....		50,000		50,000	
Pickup Truck		9,000		9,000	
Truck.....		59,000	51,270		7,730
Computer Equipment.....		6,000		6,000	
Hall Street Reconstruction		20,000			20,000
Community Building Study		15,000	12,511	2,489	
Total Capital Outlay	5,366	264,335	126,844	113,030	29,827

	Encumbered From 1986	Appropriations 1987	Expenditures Net of Refunds	Encumbered To 1988	(Over) Under Budget
Operating Transfers Out					
Interfund Transfers					
Library		76,966	76,966		
Capital Reserve Fund.....		25,000	25,000		
Intergovernmental Transfers					
School District Assessment.....		4,381,140	4,381,140		
County Tax Assessment.....		516,464	516,464		
Total Operating Transfers Out....		4,999,570	4,999,570		
Miscellaneous					
Municipal Sewer Department.....		100			100
Total Appropriations	\$ 94,748	\$ 6,961,650	\$ 6,925,322	\$ 118,950	\$ 12,126

EXHIBIT B-3
TOWN OF BOW
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

Revenues

Entitlement Payments.....	\$	621
Interest Income		<u>1,264</u>

Total Revenues	\$	1,885
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Expenditures

Police Cruiser	\$	12,085
Dump Truck.....		<u>11,800</u>

Total Expenditures		<u>23,885</u>
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Excess of Revenues Over (Under) Expenditures		(22,000)
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Fund Balance - January 1.....		<u>36,417</u>
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Fund Balance - December 31.....	\$	<u><u>14,417</u></u>
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TOWN MANAGER STUDY COMMITTEE REPORT

By ballot vote in 1987, the Town of Bow adopted a Town Manager form of government, but at Town Meeting did not appropriate any funds for this position. In 1988 the voters will be asked to decide whether to continue this form of government and fund it, or to discontinue it. The following is a comparison of the two forms of government for your information.

Selectmen/Town Manager Form of Government

Town Manager duties are governed by the provisions of RSA 37, and are permanent unless changed by the Legislature.

Town Manager has charge, control, and supervision of all departments subject to the direction of the Selectmen.

Town Manager fixes compensation of subordinate Town officers and employees within the approved Budget.

Town Manager aggregates all departmental Budget requests, submits an estimate of a total Budget to the Budget Committee for approval.

A Town Manager offers greater continuity in the management of town government. Changes in Selectmen would have a minimal effect on day-to-day operations of town government.

Town Manager appoints, upon merit and fitness alone, and removes subordinate Town officers and employees.

Selectmen/Administrative Assistant Form of Government

Administrative Assistant performs duties as delegated by the Selectmen; duties can vary considerably and at will.

This authority rests with the Selectmen or they may delegate to the Administrative Assistant at their discretion.

Selectmen fix all compensation for subordinate officers and employees within the Budget.

Selectmen and department heads work with Budget Committee and Town Treasurer on Budget and Disbursement.

Changes of Selectmen have a greater impact on the day-to-day operation of town government.

Selectmen appoint and remove employees.

Town Manager purchases all supplies for the town within the limits of the approved Budget.

Purchasing is directed by the Selectmen, but in the absence of such direction the purchasing is done by individual department heads.

Town Manager will have superintendence of several functions now directed by boards and commissions, such as sewer and drainage; parks & recreation, etc.

Several town functions are now directed by independent boards and commissions, such as water, sewer, recreation, etc.

The Town Manager would be a trained professional with a salary of \$40,000 to \$50,000 per year; average tenure is approx. 3-1/2 to 4 years. Hiring would be under a contract which likely will have a severance clause. Selectmen may dismiss a Town Manager for just cause.

The Administrative Assistant to the Selectmen is an experienced assistant with a salary in the range of \$25,000 to \$30,000; Selectmen may dismiss the Administrative Assistant without severance liability.

Generally, a Bachelor's Degree in Public Administration, Political Systems, or related field is required. Master's Degree in Public or Business Administration preferred.

Generally, the Town of Bow looks for similar educational requirements for an Administrative Assistant.

A Town Manager is likely to have experience in dealing with state and federal programs relating to sewers, highways, etc. Can offer timely factual information on these issues to Boards, including the Selectmen, and may be able to approach issues objectively with minimal personal involvement.

Boards go to the Selectmen or Town Attorney for facts usually on an ad hoc basis.

Town Manager need not live in Bow but Selectmen must be citizens of the Town.

Administrative Assistant need not live in Bow but Selectmen must be citizens of the Town.

Selectmen would have more time to devote to long-range planning and policy matters.

Selectmen are busy with routine matters.

The Town Manager is chosen by Selectmen and thus voters are slightly further removed from having a direct impact on Town management.

Voters choose Selectmen and thus voters have a more direct impact on management of Town departments.

On the *March 8, 1988* ballot, voters will be asked to vote on the following question which is stated in the words required by state statute:

“Do you favor the continuation of the Town Manager plan as now in force in this town?”

A *Yes vote* requires a 2-step process:

1. A *Yes vote* on the ballot article will reaffirm the 1987 vote to hire a Town Manager:
2. A *Yes vote* will then require a further affirmative vote at the March 9, 1988 town meeting to appropriate funds to hire a Town Manager.

A *No vote* means that:

1. Voters reverse their 1987 vote.
2. There will be no need to appropriate funds at the March 9, 1988 town meeting.
3. Bow will not have a Town Manager.

Respectfully submitted,
Town Manager Study Committee

BOW POLICE DEPARTMENT

Full-time Officers

CHIEF Peter A. Cheney
Lt. Robert C. Graves
SGT. Bruce E. Price
CPL. Paul M. Stone
PTLMN. Bruce A. Jacklin
PTLMN. Kelvin H. Clark
PTLMN. Martin K. Ardine

Auxiliary Officers

PTLMN. Richard F. Bean
Part-time Secretary
Annette Currier

The final adoption of Town Safety Services Ordinances was accomplished in April of 1987. The booklet is available at the Dispatch Center 24 hours a day. These Ordinances pertain to parks, dogs, alcoholic beverages, parking, traffic control, general provisions and cemeteries. The purpose of these Ordinances is to promote public safety and to provide unobstructed vehicular traffic. The Articles/Ordinances will be enforced by your Police Department.

In October of 1987 the Selectmen approved the Dog "Pick Up" fee which was requested by this department. The pick up fee increased from \$5.00 to \$10.00. The daily holding fee remains at \$5.00 per day. This is the first increase since the dog ordinance was adopted in May 1976. Due to the rising costs this increase was long overdue.

Radar arrests rose by 61 1/2% in 1987, to a total of 367 compared to 227 in 1986. The substantial increase is the result of a crackdown on speeders which I ordered in June of 1987 after receiving numerous complaints and through personal observation. SPEED remains a MAJOR CAUSE OF ACCIDENTS. Total arrests and summonses for the department totaled 741 arrests in 1987 as compared to 614 arrests in 1986; this accounts for a 20 1/2% increase.

In order to inform you of the rate of occurrence of violent crimes and property crimes in N.H., the following was taken from the "Crime in N.H." for the year 1986 which is prepared annually by the Uniform Crime Report Unit. One murder every 16.6 days, one rape every 17.7 days, one robbery every 15.5 days, one aggravated assault every 9.2 hours, one burglary every 1.1 hours, one larceny every 23.2 minutes, one motor vehicle theft every 3.8 hours and finally one arson every 22.2 hours. Just remember Bow is not exempt from any of the above crimes.

As in the past, I again want to thank the residents and businesses of Bow for your continued support, cooperation and assistance given my department this past year and hope for a safe 1988.

The continued working relationship of the Bow Highway Department, Bow Fire Department, Bow Rescue Squad, Tri-State Ambulance and Bow Civil Defense is an asset to the residents of Bow and to the motoring public. I thank you for all for the assistance rendered when called upon.

SEE IT! HEAR IT! REPORT IT!
AT 228-0511

Respectfully submitted,

PETER A. CHENEY
Chief of Police

BOW POLICE DEPARTMENT

	1987	1986	1985
Police telephone (Incoming, Outgoing calls)	21,806	19,993	17,790
Radio Transmission	43,584	48,626	40,620
Accidents, motor vehicle (total reportable)....	85	90	92
personal injuries	17	31	19
fatal	1	0	2
motor vehicle/bicycle	1	3	1
motorcycle	2	2	1
motor vehicle/pedestrian	0	0	0
1-car accidents.....	36	31	40
2-car accidents	38	47	46
3-car accidents	7	7	2
4-car accidents	1	0	0
OHRV accidents	0	0	2
Animal complaints	152	190	257
restraining order	0	2	0
killed by auto (dogs).....	1	5	1
summonses.....	4	15	9
warnings	9	8	
picked up.....	27	37	51
fines	\$610	\$175	\$195
Arrests/summons for other departments	108	130	75
Assaults	1	5	1
cleared	0	0	0
Assisting other departments			
(Fire, Rescue, Police).....	270	301	213
Assist motorist	200	217	123
*Building checks	6,482		
Building checks w/open doors & windows....	285	308	390
Burglary (total)	15	13	10
industries.....	6	6	4
residences	9	7	6
cleared	6	6	10

Burglary alarm responses.....	322	334	270
Burglary attempts	3	2	1
cleared	0	1	1
Criminal mischief	87	81	82
cleared	7	1	5
Criminal trespass.....	5	6	5
cleared	1	0	0
Domestic disturbances	29	34	29
Drug cases.....	4	1	8
D.W.I. arrests	15	15	6
Emergency vehicle needed (ambulance)	135	118	133
Escapes (returned to NH hospital, YDC, Jail,)	2	6	5
General complaints	376	399	456
Harassment complaints.....	26	21	20
Industry checks per day.....	94	90	85
Investigations (does not include juvenile)	153	217	354
Junk car complaints.....	3	1	0
Juvenile Investigations.....	81		
Juvenile Complaints	56	60	60
cleared	56	31	49
Juvenile Court/Petitions/Probation	47	6	15
Larceny	61	60	51
cleared	13	9	12
Lost person, missing or wanted person.....	11	11	15
found.....	8	11	12
Misdemeanor and Felony arrests.....	61	47	69
Motor vehicle complaints.....	121	145	159
lockouts.....	56	53	49
warnings/checks	696	748	641
defective equipment tags	49	141	89
arrests.....	266	310	223
radar arrests	367	227	198
OHRV/ATV complaints	50	44	19
Pistol Permit/investigations.....	104	76	81
Snowmobile complaints	4	1	4
Stolen vehicles	6	3	8
recovered	3	3	8
Street lights complaints	23	23	2
Suspicious person/prowler complaints.....	90	104	109
Suspicious vehicle.....	144	194	190
Untimely death/investigation	5	5	9
 Total miles patrolled.....	 112,764	 104,916	 100,043

*new for 1987

BOW POLICE DISPATCH CENTER

Full Time
Lougee, Cindy
Keach, Tom
Lougee, Margaret
Radley, John

Part Time
Lougee, Robert
Smith, Neil

1987 has brought about many new changes in department personnel. It is becoming increasingly difficult to maintain a level of quality personnel. A dispatcher's function is crucial in an emergency situation. He or she must respond in a sensible, responsible manner and obtain crucial information from a sometimes panic stricken caller. He or she must then dispatch a call to the officer, giving him vital information in order for the officer to be fully aware of the situation at hand. The dispatcher is also a partner and only vital link to an officer on solo duty and at times must make a decision to dispatch additional units and services as required to ensure maximum service and public safety.

In the event you may have to call in an emergency, please remember this procedure:

1. WHO (Who is calling)
2. WHERE (Where is the location)
3. WHAT (What is the problem)

Please keep this formula along with the emergency number by your phone.
228-0511 - WHO - WHERE - WHAT

Our dispatch center is situated at the entrance of the Police Department and in operation 24 hours a day.

Operation Call-In remains in effect. This services the elderly, those living alone and invalids. Information pertaining to this program may be obtained at the dispatch center. Neighborhood watch decals, booklets and telephone stickers are available here also.

Again, Thank you for your continued support and cooperation and may we look forward to serving you in 1988.

Respectfully submitted,
LT. R. C. GRAVES
Bow Police Dept.

BOW POLICE DISPATCH CENTER

Total of Calls	1987	1986	1985
Police.....	20,840	18,707	15,670
Rescue.....	252	165	231
Fire	282	373	497
Highway.....	348	345	293
Recreation	39	106	730
Community.....	45	301	369
Total number of Calls	21,806	19,993	17,790
Total number of Radio Trans.	43,584	48,626	40,620
Average number of calls p/day	60	55	49

BOW FIRE DEPARTMENT

Last year was a very busy year for the Fire Department; we answered 335 alarms. This shows an increase of 45% over 1986 with a response time last year of 2.7 minutes. A summary of alarms is as follows:

Appliance Fires	3	Investigations	4
Building Fires	7	Medical Aid	23
Brush & Grass Fires	9	Mutual Aid.....	36
Chimney Fires.....	13	Odors in Buildings	8
Drills	7	Outside Fires	6
Dump Fires	4	Propane Leaks.....	1
Dumpster Fires.....	1	Service Calls.....	33
Electrical Problems.....	4	Smoke in Buildings.....	7
Fire Alarm Activations ...	51	Smoke Investigations	13
Furnace Problems	1	Vehicle Accidents	39
Gas Leaks	8	Vehicle Fires.....	25
		Wires.....	31

During 1987, nine state licensed members of the Bow Fire Department including two E.M.T.s and seven First Responders utilized their medical training at both fire scenes and motor vehicle accidents. These licensed medical members of the Fire Department are also responding, in teams, to assist the Bow Rescue Squad when they respond to medical emergencies. During 1988, the Fire Department will be continuing its medical training in order to maintain licensed medical personnel at both Emergency Medical Technician and First Responder levels.

The Fire Department Training Program, under the direction of Training Officer Captain Leland Kimball, continued to actively engage in skill development on a weekly basis. Wednesday night training attendance averages 24 - 26 firefighters and officers engaging in all aspects of firefighting techniques and strategies.

Specialized training during the course of this past year included hazardous materials, vehicle extrication, electrical emergencies, forest fire suppression and code enforcement and building inspections. The Department participated in monthly compact training and hosted a live burn involving six (6) communities where interior attack skills were practiced.

Gerald Talbot, James Rendo and Mike Corcoran obtained State Firefighters I certification and currently 90% of the Department is State Certified.

Again as in past years we wish to issue a special thanks to the Ladies Auxiliary for special equipment they have purchased and for lunches and meals they have provided for the Department when it was necessary.

We would like to extend an invitation to everyone in town to visit our Fire Department. We are there every Wednesday night and someone is there Monday through Friday between the hours of 8:00 a.m. - 4:00 p.m.

Remember the number for a **fire related problem is 225-3355.**

Respectfully submitted,

ROGER S. ORDWAY, SR.
Fire Chief

Bow Fire Department Roster

R1	Chief Roger Ordway	FF	Jeff Grant
R2	Deputy Dana Abbott	FF	Jeff Hansen
R3	Deputy Nick Cricenti	FF	Richard Hanson, Jr.
R4	Captain Dick Pistey	FF	Tom Keach
R5	Captain Lee Kimball	FF	Dale Murphy
R6	Lieutenant Ken Judkins	FF	George Paddleford
R7	Lieutenant Dana Mosher	FF	Mike Pavaglio
R8	Lieutenant Vick Shayeb	FF	Jim Rendo
Eng.	Caroll French	FF	Randy Sassi
Eng.	Tony Camp	FF	Gerald Talbot
Eng.	Gary Leavitt	FF	Bruce VanDyke
Eng.	Jim Scovil		Retired Chief Jim Goodwin
FF	Ted Bardwell		Associate Members
FF	Mike Berry	FF	Steve Askin
FF	John Burton	FF	Dick Bellerose
FF	Bill Capozzi	FF	Bruce Buxton
FF	Mike Corcoran	FF	Norm Forest
FF	Dan Eaton	FF	Don Lane
FF	Tom Ferguson	FF	Doug Piroso
FF	Bill Flanders		Frank Bailey

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1986 and June 1987, we experienced fewer fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with **your** help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest tax law may be violated, call your Forest Fire Warden, or Concord Forest Protection Headquarters at (603) 271-2217.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

Forest Fire Statistics - 1987

Number Fires Statewide.....	403
Acres Burned Statewide	189
Cost of Suppression.....	\$ 44,682
District - Fires Reported	54
Acres Burned	29 ¼
Cost of Suppression	\$ 7,632.88
Town - Fires Reported.....	9
Acres Burned	1

Respectfully submitted,

ROGER S. ORDWAY, Warden

RICHARD CHASE, Forest Ranger

REPORT OF THE BOW RESCUE SQUAD

The active and associate members of the Squad maintained their certifications in CPR, Advanced First Aid & Emergency Care, EMT and hold ambulance attendants licenses issued by the State of New Hampshire. Presently we have 8 active and 2 associate members.

At our annual meeting in December, the following officers were elected for 1988:

Director - Robert Lougee

Asst. Director - James Kibby

Secretary - Janet McFaul

Treasurer - Peter Lougee

Board of Trustees:

Diana Shirlock - Term expires 1990

Mary Lougee - Term expires 1989

Marge Francoeur - Term expires 1988

During 1987 there were a total of 152 requests for medical assistance, responded to by either Bow Rescue or a private ambulance service:

Bow Residents - 21

Bow Businesses & Industry - 3

Motor Vehicle Accidents - 12

Fire Department Stand-bys - 10

Non-Residents - 3

Mass Casualty Drill - 1

Number of Patients Transported to Concord Hospital - 30

Total Private Ambulance calls - 102

The Rescue Squad is on duty from 6 p.m. through 6 a.m., daily.

The Squad is in need of members. Anyone 18 years old or older is eligible for membership. Training is available, and those interested may contact any member of the Squad for information.

I would like to thank the Board of Selectmen, Town Departments, organizations and individuals, especially the Emergency Medical Services personnel of the Bow Fire Department, for their assistance and help this past year.

Respectfully submitted,

ROBERT LOUGEE

Director

REPORT OF TOWN BUILDING INSPECTOR, CODE ENFORCEMENT OFFICER

To the Residents of Bow: I hereby respectfully submit my 1987 report.

Another year has come and gone. I have elected to use the charts and graphs once again. "A picture is worth a thousand words." The following charts and graphs will show you that the rapid growth experienced in the past two years seems to be slowing some.

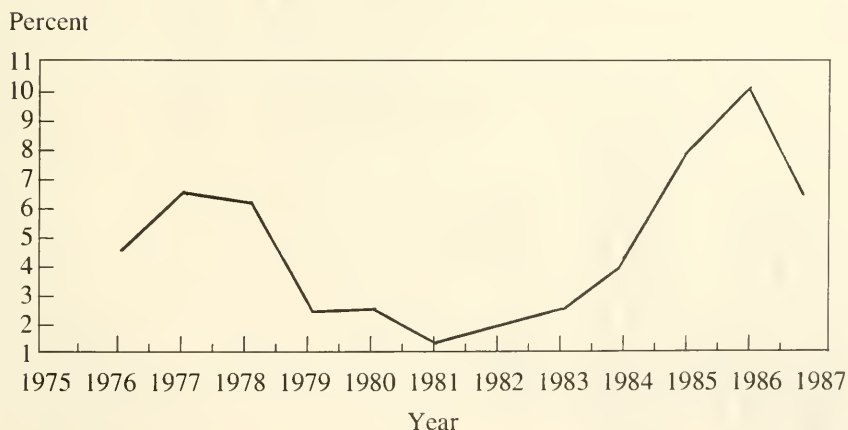
Additional new road mileage has been minimal this year, due to the extension of existing roads and many non-through roads.

As mentioned in last year's report, approval for 1987 building permit rate increase requested by myself and approved by the Selectmen has been in effect for all of 1987. My department's goal was to achieve some degree of self-sufficiency at a lesser cost to the taxpayers. We have achieved that. In 1986 building permit fees collected were \$24,909.00 for 157 permits issued vs. 1987 building permit fees collected of \$61,988.00 for 112 permits issued.

Respectfully submitted,

BUD CURRIER
Building Inspector &
Code Enforcement Officer

ANNUAL PERCENT OF TOWN GROWTH Bow, New Hampshire



REVENUES

CATEGORY

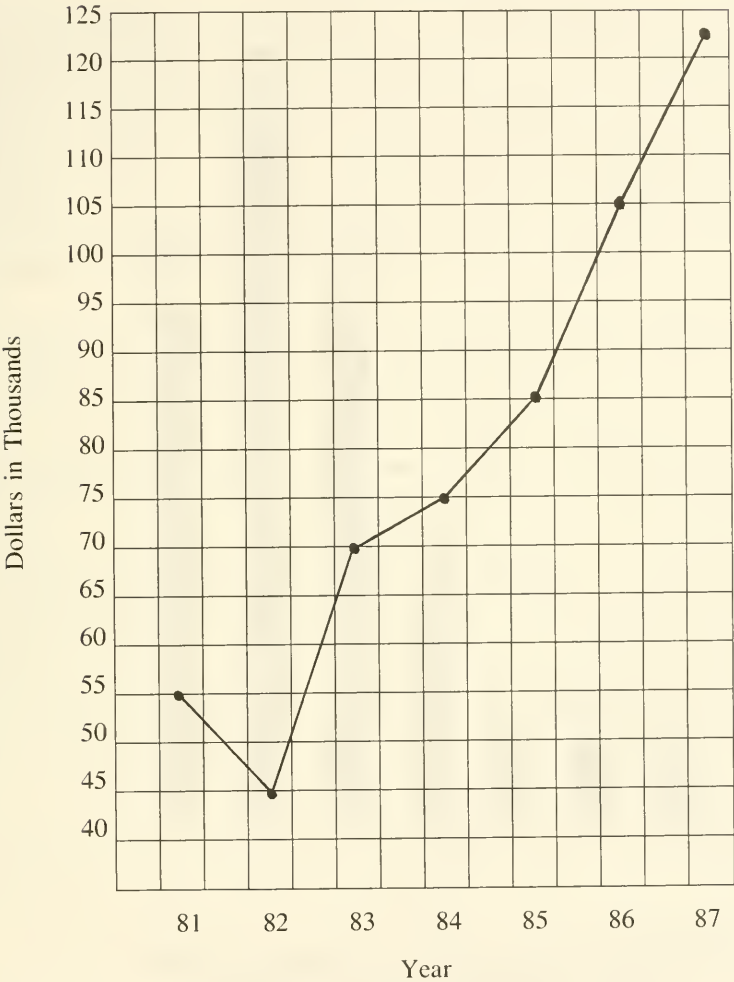
	1982	1983	1984	1985	1986	1987
No. of Subdivisions Processed.....	13	16	30	40	68	49
Building Permit Fees Collected.....	\$ 5,724	\$ 6,510	\$ 10,121	\$ 16,806	\$ 24,909	\$ 61,988
Subdivision Fees.....	336	240	988	1,269	4,068	2,280
Deposits.....	520	600	1,160	1,536	2,640	2,760
Zoning Board of Adjustment Fees.....	490	440	880	1,360	800	880
Sales of Zoning, Subdivision Regulations, Zoning & Tax Maps and Copies.....	132	103	136	277	746	661

BUILDING PERMITS

Class of Construction	Number		Estimated Cost of Construction			
	1985	1986	1987	1985	1986	1987
Single Family Homes	118	157	112	\$ 9,555,000	\$ 16,667,000	\$ 12,784,000
Residential Garages	11	28	30	137,200	325,000	333,000
Sheds & Barns	8	3	8	57,500	14,000	124,000
Industrial Buildings	9	10	8	1,229,500	2,711,000	3,007,000
ADDITIONS, ALTERATIONS OR CONVERSIONS						
Residential	43	44	63	426,750	555,400	810,200
Industrial, Commercial	8	4	3	117,900	446,000	376,750
Swimming Pools	15	11	15	110,400	222,000	200,300

Total Building Permit
Fees Collected \$ 61,988.00

**AVERAGE COST OF A NEW HOME IN BOW W/O LAND,
SEPTIC SYSTEM OR WELL
1981 through 1987**

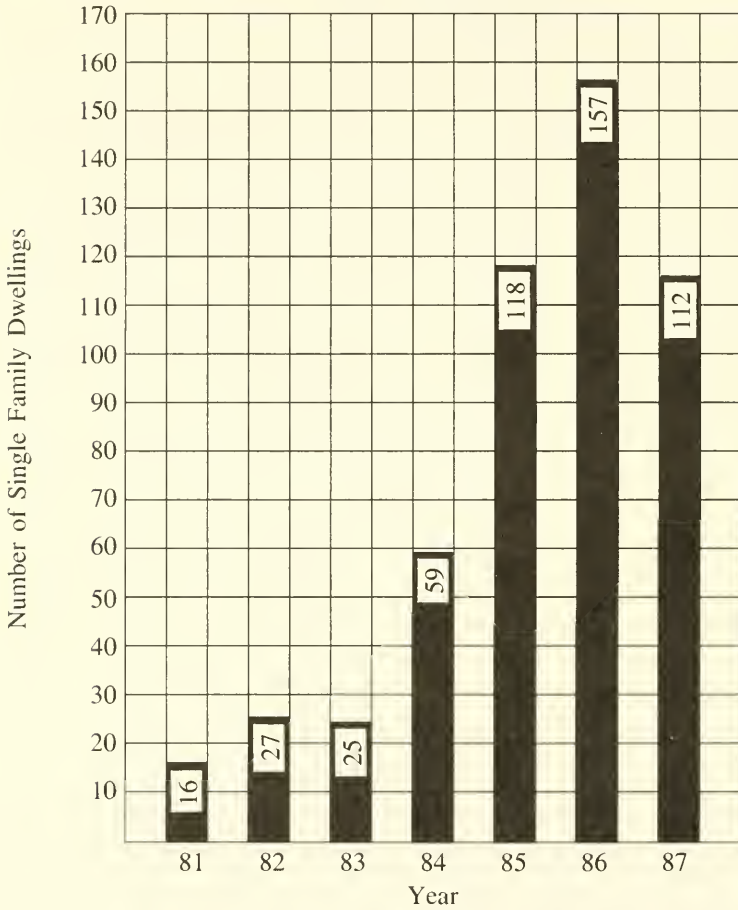


TOTAL BUILDING PERMIT INSPECTIONS

1987

Foundations	202
Rough Framing	193
Rough Electrical.....	228
Rough Plumbing	229
Chimney/Fireplace	217
Final Inspection	197
Certificate of Occupancy	154

**PERMITS ISSUED ON SINGLE FAMILY DWELLINGS ONLY
1981 through 1987**



NOTE: A single family dwelling requires an average of 8 to 12 inspections prior to occupancy.

BOW HIGHWAY DEPARTMENT 1987 TOWN REPORT

During 1987 the Highway Department completed the final phase of the Knox Road Reconstruction. We also improved the Hall Street rail crossing. The Hall Street crossing which was voted on last year was not the change designed by the State. The original plan that was submitted was extensive and very expensive to the tune of \$200,000.00. Of this amount, \$170,000.00 was going to the Railroad for track realignment and repair. The Highway Department and Selectmen decided that taxpayers' money should not be spent to subsidize the Railroad. The Highway Department decided that repaving would make a marked improvement at the crossing, which it has, and at a much reduced price; the final cost was between \$500.00 - \$600.00.

During the summer and fall we made repairs to drainage problems that created severe ice problems during the winter months. At this time, we have experienced no ice problems on Albin Road or Bela View Drive.

As usual, several more new roads have been added to our highway system. Every new road and every house that is built on them is an expense to the taxpayers, and also reduces the amount of time and money we can spend on existing roads.

At the time this Report is being written, the Budget Committee has just reduced, for the second time, the Highway Budget. The original request was \$605,805.00. As it stands now, the budget that is to be submitted is \$429,000.00. Some of the cuts were not unreasonable and were possibly in the best interests of the citizens. But when the Budget Committee decided to override the Selectmens' recommendation for repaving of our town roads and deleted \$125,000.00 (the total reduced from \$175,000.00) repaving budget, I maintain they are putting frugality ahead of the comfort and safety of our residents.

Three years ago, a repaving program was initiated with the endorsement of the Selectmen and the Budget Committee. The program was applauded as a move to systematic, scheduled and measured improvement to our road system.

The most recent move by the Budget Committee stops this program in its tracks. The original program had a fifteen-year cycle which is very realistic. Whenever anything that has already been initiated is postponed or side-tracked, it is very difficult to resurrect it. I feel if this cut is allowed to stand, the cost in the long run will be far greater than the amount saved in one year.

The voters and taxpayers have the final say in all town budgets. If you want more services in any area, you must speak up and vote for it. If you feel money is spent frivolously, it is your obligation to speak your feelings and vote.

Respectfully submitted,
LEIGHTON A. CLEVERLY
Road Agent

BOW HIGHWAY SAFETY COMMITTEE

This past year has proven to be a rather productive year for the committee.

Areas of concern over the past few years that were scheduled and completed in 1987 were the improvements at the B&M RR crossing on Hall Street; this was completed by our Town highway department. The widening of the entrance to the Hall Street and Route 3A intersection was accomplished by the State highway department.

Phase II of Knox Road was completed by the Town highway department; as you recall Phase I was done in 1986. Motorists who travel these two sections on a regular basis would have to agree that the elimination of the two sharp curves has created a much safer road.

Through the recommendation of the Highway Safety Committee and a vote at the Town meeting, Baker Road from Route 3A to River Road was discontinued in the spring of 1987. The discontinuance of this road was primarily for safety reasons.

A major improvement presently scheduled for the spring of 1988 will be the replacement bridge going over the B&M RR tracks on River Road. This 5-ton load limit, one-lane bridge is substandard and has been the cause of many motor vehicle accidents. This bridge crossing has been a concern as far back as 1974, when the Selectmen held a hearing with the Public Utilities Commission. In May of 1984 a meeting was again held with the Public Utilities Commission at which time progress was made.

Improvements which will be noticed early in 1988 will be the intersection of Bow Bog and Bow Center Roads. With the support of the abutting landowner and the combined efforts of our highway department and State highway department there will be a selective removal of trees. This will improve the sight distance of this potentially dangerous intersection, especially with the increase of traffic in this area. Also scheduled for 1988 is the improvement of the Page Road/Birchdale Road intersection. This will be accomplished by removing a portion of the crown in the road.

In looking at future improvements we have recommended that the Page Road/Brown Hill Road intersection be considered for 1989 and the improvements at the Bow Bog/Bow Center Roads for 1990. Putney Hill Road improvements are scheduled for 1991 and in 1992. We have proposed changes at the Logging Hill and Albin Road intersection. These improvements are scheduled and are based on priority by the Highway Safety Committee and have been determined most dangerous to the motoring public. Cost estimates are listed in the Capital Improvement Plan.

The Highway Safety Committee extends its thanks to the Police Department, Fire Department, Highway Department, Rescue Squad, Planning Board and the residents for their support of the committee's work.

Respectfully submitted,

SARA SWENSON, Selectmen's Representative
PETER CHENEY, Chief — Police Department
ROGER ORDWAY, Chief — Fire Department
LEIGHTON CLEVERLY, Road Agent
ROBERT LOUGEE, Rescue Squad Director
JIM BUCKNAM, Citizens' Representative
PETER STIO, Citizens' Representative



BAKER FREE LIBRARY

The collection at Baker Free Library continues to grow with every kind of book for every reading level and taste. Over the past year I have been familiarizing myself with the collection and building upon it. We are very excited to have acquired some excellent new reference tools and encourage all students to investigate their topics here. Our registration file is bulging as new families move into Bow and discover what a fine library their new town has.

A "gem" of a collection of assorted articles from Henry Baker was discovered and taken to the State Archivist. It is now organized in an acid-free box and available for research. We are currently working on Mr. Mevers recommendations for documentation and preservation.

Betty Waite continues to do an excellent job developing the children's collection, running the Summer reading program and organizing our volunteer readers for the Wednesday morning story time.

Along with the wonderful ramp for easy access into the building we now have a handicapped access bathroom which was completed this fall. There was a lot of dust & dirt during the project but everyone took it in stride. Many libraries are still off limits for those people who have trouble navigating steep stairs or narrow doorways. I am very pleased that Baker Free is such an accessible library.

We continue to offer services available through the State Library and encourage anyone with an interest to inquire at the desk to see just what is available.

I would like to thank all the patrons of the library for this past year, my first at Baker Free. I have met more enthusiastic readers and nice people than I imagined possible. Our goal at the library is to give the best service possible to all borrowers. If you are new to town come in, say hello and check us out. We may be small, but we are dedicated to professional and friendly service.

Respectfully submitted,

LINDA KLING
Director

PLANNING BOARD

1987 has been another hectic year for the Bow Planning Board. Sustained interest in development has challenged our Regulations to effectively meet the demands of controlled growth.

The addition of the Town Planner, furnished by the Central New Hampshire Regional Planning Commission's Circuit Rider Program, has greatly enhanced this Board's ability to consider applications from an informed perspective. Everyone is encouraged to direct their planning questions to this staff person who is available on Thursdays at the Building Inspector's Office.

Of the 50 applications reviewed by this Board in 1987, 17 involved * Major Subdivisions with a potential for allowing 246 building lots. Thirteen (13) of the applications involved Minor Subdivisions containing a potential of another 28 building lots. Nine (9) applications involved Site Plan Reviews for non-residential construction including the proposed town center — "Bow Center Commons" — between White Rock Hill Road and Bow Center Road across from the fire station. The Board also acted on 11 Lot Line Adjustments.

The potential for diminishing water quality remains the principal objection to development throughout the Town. The results of this year's water study should assist this Board in making informed decisions on this issue.

Again this year, the Planning Board has suffered several resignations, most regretfully those of Chairman Richard Weed, Member Kevin Sharkey, and Recording Secretary Mary Leighton. Their contributions and service to the Town are appreciated.

Now that the Town of Bow is a member of the Central New Hampshire Regional Planning Commission, your representatives have taken active roles in support of regional planning. Al Ward is on the Executive Committee and I am Chairman of the Transportation Advisory Committee.

As demonstrated by the accompanying graph, the rate of growth appears to have peaked in 1986.

*usually in excess of four building lots

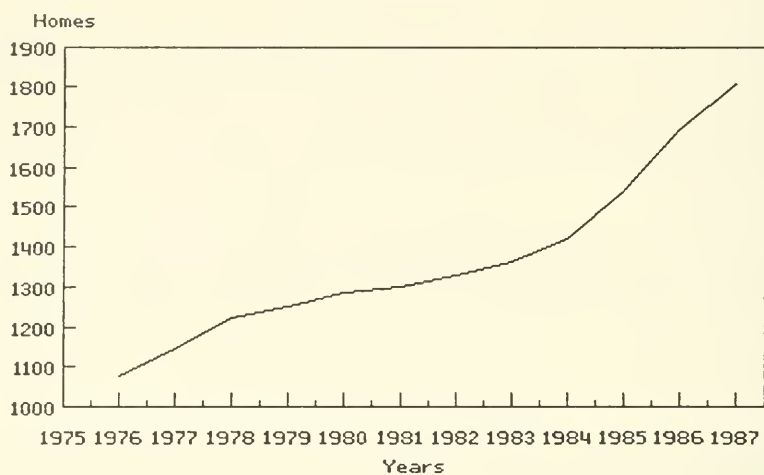
GIL ROGERS, Secretary
AL WARD, Selectman
MIKE BECKER
CARLOTTA ROBBINS
PETER IMSE
VALERIE LYNN
TOM PELLETIER, Alt.
NANCY RHEINHARDT, Alt.

Respectfully submitted,

E. DOUGLAS BARNARD
Chairman

Single Family Homes

Bow, New Hampshire



Source: Bud's Building Permits
EA/PC (Jan 4, 88)

**CENTRAL NEW HAMPSHIRE
REGIONAL PLANNING COMMISSION**

**329 Daniel Webster Hwy.
Boscawen, NH 03303**

**(603) 796-2129
Bill Klubben, Executive Director**

The Central New Hampshire Regional Planning Commission (CNHRPC) is an association of municipalities in central New Hampshire. Eighteen municipalities are within Merrimack County and two are within Hillsborough County. Merrimack County and twelve towns are currently members of the Commission.

The purpose of a regional planning commission is to prepare a coordinated plan for the development of a region. RSA 36:45-53 lays out the purpose, formation, powers and duties, organization, finances, and relationship with communities of a regional planning commission. RPC's are an extension of local government, are operated by member municipalities, and are advisory to them.

Reactivated in 1986, the CNHRPC has offices at the Merrimack County Nursing Home. An Executive Director, two planners and a secretary-bookkeeper are currently employed by the Commission. The staff provides support and technical assistance to the Commission and member communities.

Recent and current projects include the regional transportation plan, regional septage action plan and regional housing and community development plan. The Commission is also producing models and outlines for zoning ordinances, subdivision regulations, site plan review regulations, capital improvements plans, and master plans.

Local projects include four master plans, subdivision and site regulation and zoning ordinance revision, grant writing, graphics and mapping assistance, subdivision and site plan review, development impact analysis, water resource management and protection planning, capital improvements planning, and circuit rider planner assistance.

In the year ending November 30, 1987, CNHRPC activities in the town of Bow included:

- Providing a town planner one day a week to assist the general public through the planning board application process. This circuit rider planner also reviews each proposal and provides recommendations for the board's consideration.
- Assistance in revising the subdivision regulations.

**ZONING BOARD OF ADJUSTMENT
10 Grandview Road
Bow, N.H. 03301**

1987 ANNUAL REPORT

The members of the Bow Zoning Board of Adjustment held twelve regular monthly meetings and one special public hearing during the 1987 year with 9 public hearings for variances and 7 public hearings for special exception requests.

The Board has had to interpret the ordinances this year with regard to sideline setbacks, gravel pit permits, in-law apartments, and allowable land uses. We have been fortunate to deal effectively with the Planning Board and addressing their concerns in our final actions.

Our policy of on-site inspections prior to any public hearing gives us further insight into the reasonable interpretation of our zoning ordinances.

We thank the townspeople for their cooperation at our meetings and look forward to their input in the 1988 year. The Board is most appreciative of the support by the Board of Selectmen, and all other Boards and Commissions together with Bud Carrier with whom they have worked during 1987.

WILLIAM CARPENTER, Chairman
WIN ROBIN, Secretary
HAZEN ANNIS
JERRY ROMANO
MARTHA HOSEY
WILLIAM EVANS, Alternate
BRUCE CRAWFORD, Alternate
JANET DARE, Recording Secretary

BOW CONSERVATION COMMISSION ANNUAL REPORT

The Bow Conservation Commission reluctantly accepted the resignation of G. Ritchie White in April. His forestry knowledge and years of dedicated service are appreciated.

Richard Kraybill and Philip Wolfe were appointed to fill the vacancies on the Commission.

Numerous dredge and fill applications were reviewed by the Commission and, where necessary, action was taken with the N.H. Wetlands Board to correct potential damage to town wetlands.

The Commission oversaw the award and completion of the town aquifer evaluation study necessitating numerous work sessions for research and compilation of data and meetings with the consultants to approve work as completed.

Proposals received for closure of the town landfill were reviewed and recommendations made to the Selectmen.

Forest management plans and timber cruises were completed on Lot 64, Block 5 (Dow Rd.) and Lot 63, Block 3 (Branch Londonderry Turnpike). A right of way was acquired to Lot 64, Block 5 and the boundary lines were reblazed and repainted.

Contracts for selective timber harvests were awarded on Lot 138, Block 3 (Knox Rd.) and Lots 116, et al., Block 4 (Branch Londonderry Turnpike) and cutting should commence this winter.

The interior access road to Lot 138, Block 3 was relocated and provides excellent access to this lot for recreation and fire protection.

The wildlife management report on Lot 97, Block 2 (Robinson Rd. - Bow Bog Brook) was completed and copies distributed to all town boards and commissions as well as private town organizations for their information and recommendations.

Jamie Scovil and Mary Kraybill received camperships to Youth Conservation Camp in June.

The Bow Conservation Commission will continue working with other town agencies to improve town forest productivity and protect town wetlands and other natural resources.

JOHN URDI, Chairman
GARY NYLEN, Vice Chairman
DONALD GOTT
JOHN MEISSNER

C. INGERSOLL ARNOLD
RICHARD KRAYBILL
PHILIP WOLFE
G. RITCHIE WHITE

PARKS AND RECREATION YEAR END REPORT

The year 1987 was a year of changes for the Bow Parks and Recreation Department. In February of 1987, after several years of fine service, Director Will Eldridge departed the Parks and Recreation Department to pursue other professional opportunities.

The Parks and Recreation Commission, led by Chairman Jim Loomis, Selectman representative Eric Anderson, Bob Gosling, Gail Moyers, and Roland Robinson, immediately went to work both interviewing for a new director, and filling in with odd jobs where needed to keep recreation flourishing in Bow. The Parks and Recreation Department is particularly grateful to Roland Robinson for his many hours spent keeping our facilities in working order and his work on special projects for the department.

In April of 1987, the many hours of interviewing and meetings came to an end for the Parks and Recreation Commission when Mark Rourke was hired as the new Parks and Recreation Director. Mark comes to Bow with a Bachelor's degree in Natural Resource Economics from the University of Massachusetts, Amherst, Massachusetts, and a Master's degree in Outdoor Recreation Management from Springfield College, Springfield, Massachusetts. Additionally, Mark was employed by Camp Bement, an Episcopal camp and conference in Massachusetts, for fourteen years, the last five as Associate Director.

Programs sponsored by the Parks and Recreation Department in 1987 were broad in spectrum. Programs like "Kindergym" for three year olds, all the way up to trips for the Bow "Young At Heart" group were sponsored. The "Bow Family Arts Series" premiered in November. This seven-part series features a family oriented performing artist every month from November through May. The Parks and Recreation Director became a certified National Youth Sports Coaches Association clinician in 1987 in order to provide formal training to willing youth coaches.

In May of 1987 Chris Powell, a local college student, was hired as maintenance foreman. The long hours of hard work put in by Chris this year have certainly been evident in the quality of our facilities over the summer and fall seasons. In 1988 the Parks and Recreation Department will add the grounds maintenance of cemeteries, fire ponds, Town buildings, and the Town library to its list of responsibilities. This is in an attempt to consolidate the amount of Town owned equipment needed to perform these grounds maintenance tasks. Also, following the Town directive of a "pay as you participate" program, the Parks and Recreation Department realized a user fee revenue of \$11,400.00 in 1987 to offset program fees of \$11,000.00 in 1987.

The total number of participant days for Parks and Recreation sponsored programs in 1987 was approximately 6200. This number does not include the massive number of people using Parks and Recreation maintained facilities for men's softball, children's baseball, children's softball, field hockey, youth soccer, youth basketball, and the Bow boat ramp. In 1988 the Parks and Recreation Department will continue to run all programs on the philosophy of "pay as you participate" to insure that no undue tax burden is placed on those who do not utilize Parks and Recreation programs.

Respectfully submitted,

Bow Parks and Recreation Commission
JIM LOOMIS, Chairman
ERIC ANDERSON, Selectman Representative
BOB GOSLING
GAIL MOYERS
ROLAND ROBINSON



The Bow Historical Commission in 1984 certified this house as one of four oldest standing homes in Bow, built circa 1800. The house originally was built and operated as a tavern by Gideon Morse. And yes — Gideon's tombstone is in the cellar wall — but no ghost — yet.

BOW SEWER COMMISSION

The Bow Sewer Commission was formed by a vote of the townspeople in 1967. In 1979, the Commission hired Roy F. Weston, Inc. to engineer a sewer system for the Bow Junction, Bow Mills, and Logging Hill-Bow Center Road areas of the town.

The Commission negotiated a contract with the City of Concord for ownership of 4% of the capacity of the Hall Street Wastewater Treatment Plant where Bow's wastewater is being treated.

In 1986, the Bow Junction Phase I Project from the Concord-Bow town line to Hall Street on Route 3A and Hall Street was installed.

This year the Bow Mills Phase II project was approved by the voters. This project which includes a small section of Route 3A south of Hall Street, South Street, and Grandview Road to the Ordway residence is presently under construction with completion scheduled for the Spring of 1988.

The Commission has interviewed various engineering firms to design the proposed Phase III project which will service Logging Hill, Bow Center, and Turee View Roads, and Everett Avenue. This Commission hopes to present this project at the town meeting in March, 1988.

This Commission is presently beginning to identify those areas in Bow where future sewers are most needed. After these areas are identified, preliminary engineering studies will be conducted to determine the feasibility and approximate cost to service some of the highest priority areas.

The Commission regularly meets the first Monday of each month at the Town Office, 10 Grandview Road, at 5:00 p.m., unless otherwise posted. All meetings are open to the public and we welcome townspeople's participation.

SEWER COMMISSIONERS

RAYMOND GODBOUT, Chairman
TED BARDWELL, Treasurer
DAVE HICKEY, Secretary
JANET DARE, Recording Secretary

CONCORD REGIONAL SOLID WASTE/ RESOURCE RECOVERY COOPERATIVE

The past year was a hectic and progressive one for the Concord Regional Solid Waste/Resource Recovery Cooperative (CRSW/RRC) as the project to construct a waste-to-energy incinerator to serve the 27 communities in the Cooperative made significant progress.

Early in the year, the \$48-million financing package for the construction of the state-of-the-art facility was completed and secured after lengthy discussions and negotiations with bond counsels, financial advisers, industry officials, community leaders, legal counsel, state officials and others.

With the financing in hand, Wheelabrator Environmental Systems began construction of the incinerator facility on the 23.8 acre site in Penacook in August 1987. At the present time it is anticipated the facility will be operational by late summer of 1989.

The Cooperative also decided, after three years of operations, to hire a full-time project director to monitor the construction of the facility, to coordinate location and permitting of an ash disposal landfill, handle administrative responsibilities and accounting and to serve as a day-to-day contact for member communities, state and federal agencies and other interested parties. After a multi-state search for a project director, the Cooperative hired Ronald H. Ford of Concord, former Director of Public Works for the City of Concord.

At the present time the CRSW/RRC is joining with Wheelabrator Environmental Systems and the New Hampshire/Vermont Solid Waste District to contract the University of New Hampshire to conduct a scientific study of the effect of leachate from landfills. The results of this study will help our Cooperative to better plan its ash disposal landfill for the protection of our residents in the generations to come.

While 1987 was a busy year for the Cooperative, 1988 promises to be even busier as the Cooperative prepares to continue its efforts to insure the facility is constructed in a timely manner and our member communities are prepared to begin delivering their solid waste to the facility for incineration.

Together, we have all come a long way in addressing a critical problem facing the State as a whole and our communities specifically. Continued cooperation and hard work by our member communities will enable us to bring this project to fruition and successful operation.

Bow's representatives to the Cooperative are:

CHARLES HALE, Joint Board Member
WILLIAM REID, Alternate

HEALTH OFFICER'S REPORT

Inspection of homes for the care of foster children.

Inspection of several Day Care facilities for children.

Onsite inspection of a class 6 road for the question of illegal dumping of waste.

Dye tests performed on several septic systems.

Inspection of property unfit for human occupancy, recommended demolition.

Attended meeting of the State of N.H. Health Officer's Association.

No reported communicable infectious diseases.

Respectfully Submitted,

ETHAN V. HOWARD, JR. M.D.
Health Officer.

BOW HISTORICAL COMMISSION

The Historical Commission meets each month on the third Thursday at 3:30 p.m. at the Municipal Building on Grandview Road.

This past year has been spent on establishing priorities for concern on repairing and utilizing our historical buildings.

Our historical buildings are in great need of repair. There has been an interest in the future of using the old Town Hall on Bow Center Road as an active meeting house. The Bow Bog Church on Bow Bog Road could also be considered in use for church services. These buildings played an important role in forming this town.

Years ago the town people established interest, concern, and hard work in forming Bow and today the Historical Commission with the help of the town people is working on keeping this trend for the future of Bow.

JOAN MORIN, Chairman
MELBA TERRILL
ASA MORGAN
JOHN LYFORD
LEO KLINGER
AL WARD

BOW BUSINESS DEVELOPMENT COMMISSION

No meetings were held in the past year and no report was filed.

BUILDING ADVISORY COMMITTEE

The Building Advisory Committee has been working with a consulting architectural firm to study the feasibility of rehabilitating the Fire Station/Community Building located at the corner of Knox and Bow Center Roads. Preliminary reports indicated that the existing structure is sound and capable of major improvements to prolong and expand its usefulness. Further study, however, concluded that the cost of these major improvements approaches the construction cost of entirely new structures which would serve both the community recreation needs and the needs of the Fire Department. While continuing to review the situation, steps are being taken to relocate the school bus maintenance facility and to centralize all town equipment maintenance functions.

The Committee is pleased that its recommendations to establish a Capital Reserve Fund for the repair, rehabilitation and/or replacement of Town buildings has been accepted and that tax monies are being budgeted for this purpose. We encourage all voters to support this much needed insurance to control the future financial requirements of our Town. Additional information regarding the Committee's consensus on what should be accomplished within the next ten year period may be obtained from reviewing the full annual report on file with the Selectmen.

Respectfully Submitted,

JAMES E. GERGLER, Chairman
LOUISE GODBOUT, Secretary
ETHAN V. HOWARD, Jr., M.D.
PAUL LINDQUIST
CARL JOHNSON
ROBERT PIKE

CONCORD REGIONAL VISITING NURSE ASSOCIATION

The Concord Regional Visiting Nurse Association continues to offer three major health services to the residents of Bow: Home Care, Hospice, and Health Promotion.

Home Care Services respond to the health care needs of those patients with acute or chronic illnesses that require skilled professional and paraprofessional care so they may return to or remain in their homes. Emphasis is on promoting independence and maximum functioning of the patient within the least restrictive setting.

Hospice Services provide professional and paraprofessional services to the terminally ill patient with a limited life expectancy. The goal is to enhance the quality of the patient's remaining life by helping him/her remain at home in comfort and dignity. Emphasis is on pain and symptom management and skilled intervention to meet the patient's special physical and emotional needs.

Health Promotion Services focus on the low and marginal income families and individuals to prevent illness by professional assessment and screening for health risks and needs, by early intervention to prevent, eliminate, or minimize the impact of illness and/or disability, and by anticipatory guidance and health teaching. Services rendered in the clinic setting are: child health, family planning, sexually transmitted disease, adult screening, immunizations, and HIV testing and counseling. Home visits are made in crisis situations or when needed health care cannot be given in the clinic. Senior Health services are provided at congregate housing sites. Professional and paraprofessional hourly home services are provided on a private fee-for-service basis. Emphasis is on promoting healthy children, families, and individuals through early intervention and health teaching.

Health Education and Instruction is part of each home visit or clinic visit.

Anyone in Bow may request service: patient, doctor, health facility, pastor, friend or neighbor. All requests are answered, but continuing home care will only be provided with a physician's order.

A call to the Concord Regional Visiting Nurse Association (224-4093) between the hours of 8:00 a.m. - 7:00 p.m. seven days a week is all that is necessary to start services or make inquiries. Hospice staff is on call (224-4093) 7:00 p.m. - 8:00 a.m.

Federal regulations specify a charge is applicable to all visits. Fees are scaled for that person without a health plan who is unable to pay the full charge. However, for fee scaling, federal regulations require a financial statement be completed by the patient or responsible person. Town monies subsidize those visits that are scaled or where no fee is collectible.

This Agency is certified as a Medicare/Medicaid Provider, licensed by the State of New Hampshire and is a member agency of the United Way of Merrimack County.

Total visits made during the year October 1, 1986 through September 30, 1987:

	No. of Clients	Visits
Home Care	64	590
Health Promotion	5	10
Five Blood Pressure Clinics were held.		

BOW'S BICENTENNIAL CELEBRATION OF THE SIGNING OF THE UNITED STATES CONSTITUTION

Bow's townspeople celebrated the signing of the United States Constitution at the Old Bow Bog Meeting House on Thursday, September 17, 1987, at 4:00 p.m. It was on that date and at that time 200 years ago that the signers of the Constitution signed the document in Philadelphia, Pennsylvania.

The Board of Selectmen agreed to arrange for an appropriate ceremony — to include the ringing of the bell in the Old Bow Bog Meeting House. They agreed that the bell should ring sharply at 4:00 p.m. — one ring for each of the 200 years since the Constitution was signed. (Mary Baker Eddy, who was born in Bow and founded the Christian Science Church, donated the bell to the Bow Bog Meeting House in 1903.)

To share in this historic occasion, invitations were extended to John Lyford, school principal; students from each of the grades K-12; Mr. C. William Johnson and Mr. Peter M. Stio, Representatives to the State Legislature; Mr. Asa Morgan, Bow's Citizen of the Year and member of the Bow Historic Commission; senior citizens Hilda M. Sargent, Muriel C. Howard, Rita Morgan, Stanley and Marjorie Flagg, Mary and Robert Chadwick; representatives from our uniformed services including the Police Department, Fire Department, and Rescue Squad; the town's many department heads and employees; and its townspeople.

At exactly 4:00 p.m., Eric Anderson, Selectman, led the assembled in a pledge of allegiance to the flag, brief introduction of guests, a reflection of what the Constitution has meant to the nation, our town, and its people, and read the Preamble to the Constitution.

Following the brief introductory ceremony, Sara Swenson, Chairman of the Board of Selectmen, and Al Ward, Selectman, led those assembled into the Bow Bog Meeting House to ring the bell for the first of its 200 rings. Each of those attending the ceremony then had an opportunity to ring the bell until the bell was rung 200 times.

ERIC ANDERSON
Selectman



Bow Bicentennial Celebration of the signing of the Constitution.

BOW ROTARY CLUB

The Bow Rotary Club, a member of Rotary International, was chartered June 30, 1970, and currently has a membership of approximately sixty (60) persons who devote considerable time in service to our community. This past year, the United States Supreme Court decided that Rotary is open to women who meet the Club's criteria. To date there are no women members.

The Club is currently participating in a Rotary International program called "Polio Plus" to raise funds to eradicate polio worldwide. Twelve cents will inoculate a child against polio and other dreaded communicable diseases. Through a raffle and internal fundraising, the Club has nearly met its goal of \$10,000 which will inoculate approximately 80,000 children worldwide. The Club plans to sponsor a circus in Bow in the spring of 1988 as part of its fundraising efforts for Polio Plus.

The annual Club auction in October was more successful than ever and the proceeds will be distributed as scholarships in the spring of 1988. Last year the Club distributed \$6,800 in the form of eight \$850 scholarships to Bow students. It is anticipated that more scholarship funds will be made available this year. In addition, the Club makes certain other awards at the Bow Memorial ninth grade graduation.

The fourth annual Career Day will be presented by Rotarians to Bow Memorial ninth graders in April. Each year the format and content of Career Day has been improved and expanded. It has become an integral part of the school program for ninth graders.

The annual Winterfest, sponsored by the Club in conjunction with the Men's Club and Scouts, continues to be a huge success with folks of all ages participating in cross-country skiing, skating, sledding, and snow sculpturing. A full, fun-filled day for all.

The 1987 Christmas tree sale operated from a new location at the Crossroads Convenience Store on Route 3A. The Club doubled the quantity of trees previously offered for sale, mailed discounts directly to each Bow residence. The proceeds of the sale are donated to community activities including the Bow Police Department Youth Program, the Girl Scouts, a newly formed Brownie troop, the United Way, the Bow Athletic Club, the Young At Heart Club, and to various other deserving individuals and groups in the Town of Bow.

In order to improve our communications with residents, the Club has prepared a master list of residents and has been using its newly acquired bulk-mail permit to notify townspeople directly of Rotary activities and opportunities. Look for our notices in the future.

In other endeavors, members rolled up their sleeves in a project designed to renovate and preserve the interior of the old Town Hall. In addition, the members cleaned, sanded, painted, and installed new lighting at the so-called "Friendly

Kitchen" in Concord, a facility of the Central Community Mental Health Center which gives assistance to needy people in our area.

The Club this year instituted a new program for Bow High School students called the "Four-Way Speech Contest." Participants will compose and deliver a speech about the four-way test which governs the conduct of all Rotarians. The test is: (1) Is it the truth? (2) Is it fair to all concerned? (3) Will it build goodwill and friendship? and (4) Will it be beneficial to all concerned? Local winners go on to a district-wide competition. Our membership is grateful to town residents who have supported the club's activities in Town.

Respectfully submitted,
DOM S. D'AMBRUOSO, President
RICHARD BELLEROSE, President-Elect
JOHN SHERIDAN, Vice President
JOHN WENTWORTH, Secretary
RICHARD ROBERTSON, Treasurer
WILLIAM HILTON, Sergeant at Arms
Immediate Past-President,
C. WILLIAM JOHNSON
Directors: PETER WINSHIP
DONALD BENNERT
KENNETH MOULTON
GERALD CARRIER

BOW ATHLETIC CLUB

Youth Sports

Basketball — Baseball/Softball — Soccer

The Bow Athletic Club founded in 1974 has grown over the years to serve the needs of approximately 600 children in the Town of Bow. The club acts separately from the Recreation and School programs. Historically all groups have always tried to complement and supplement youth programs in Bow.

In 1987 there were 11 softball, 11 baseball, 12 soccer, 15 basketball and 1 cheering squad. These programs are based on maximizing youth participation.

Some are strictly within the town and some are set up for inter-town competition. The Athletic Club is affiliated with the Merrimack Valley Soccer League, The Merrimack Basketball League, The 89's Basketball League, and Concord Babe Ruth League.

Funds raised (approximately 10,000) come from sponsors, donations, registration fees and fundraisers. All coaching is voluntary and the majority of the officiating is also performed by local volunteers. Special mention should be made of our sponsors and the Rotary and Men's Club who provide generous financial support for our programs.

This is a chance for the officers and directors to say "thank you" to all of our volunteers who make the programs work. To everyone who has donated time to the support of our programs we say thank you.

A special word of recognition and thanks go this year to Val Lynn who is stepping down as president after two years. Val, the club is very appreciative not only of your service as president, but as a director and coach in softball and basketball for many years.

Officers and Directors for 1988:

President - TERRY SHUMAKER

Vice President - CHUCK RHEINHARDT

Secretary - SANDY BENNETT

Treasurer - BOB GOSLING

Directors - NORM PETERSON

BETSY MILLER

PAULA BAILEY

BOB KELLER

PETER WINSHIP

DAVE COOK

SALLY DELAHANTY

DAVE WOODLAND

WALT STEVENS

ROGER DESHAIES

CHRIS PARKINSON

BOW GARDEN CLUB

The Bow Garden Club, a member of the National Council of State Garden Clubs, Inc. was founded by Mrs. Carl Dahlgren in 1964. Presently the club has a membership of thirty and welcomes new members.

The goals of the club are to encourage interest in all phases of gardening and horticulture; to aid in the protection and conservation of natural resources; and to assist in the beautification of the community.

The Bow Garden Club maintains an herb garden at the Baker Free Library and every year furnishes flowering plants to enhance the landscaping at the Municipal Buildings.

Club members assisted in selling lilac bushes at the Indian Head Bank in Concord.

Each year the club makes corsages and boutonnieres for the graduating class of Bow Memorial School. We also planted two shrubs at the Bow Elementary School on Arbor Day.

During the summer we provide a scholarship to one of Bow's students or teachers to attend conservation camp.

Each year the club donates a basket of food at Thanksgiving and at Christmastime wreaths for the Municipal Buildings and a plant for the Library are provided. The club also sponsored an Outdoor Christmas Decorating Contest with prizes being awarded.

Our speakers this year covered such topics as landscaping the home, problem bugs in our home and gardens, a trip to Victory Garden in Lexington, MA was also enjoyed.

Bow Garden Club conducts monthly meetings which are held on the second Monday of each month April to December, at nine o'clock in the morning at the Baker Free Library in Bow. Membership is open to anyone with an interest in gardening or working with plants in any way.

Anyone interested in attending a meeting should contact Mrs. James Ouilette, 4 Thomas Street, Concord, NH, telephone 224-1758.

MRS. DOUGLAS MACDONALD
President

MRS. CARL A. DAHLGREN - Vice President
MRS. PASQUALE PINTO - Secretary
MRS. JOHN ENOS - Treasurer

BOW PIONEERS

Established in 1972, the Bow Pioneer Snowmobile Club is a group of local citizens banded together to promote the enjoyment and safety of snowmobiling.

To this end, the Pioneers maintain a close relationship with landowners of Bow who are kind enough to allow snowmobiles to travel on their property. Signs are posted, as requested or directed by the landowners, in order to protect their property. The Pioneers are especially proud of this relationship, and once each year, they invite the landowners to supper to discuss topics of mutual interest, but mostly to just say "Thank you".

Due to all the new construction the Pioneers are working very closely with the Planning Board to maintain permanent recreational trails throughout the Town of Bow for public use.

Although the Pioneers is not a service club, each year money is raised to support several local and national charities.

Along with the New Hampshire Fish and Game Department, the Pioneers periodically conduct safety courses for the proper use of snowmobiles. In these classes, students are taught snowmobile safety, land conservation, and respect for property.

Anyone interested in being part of the Bow Pioneer program is welcome to join in. Meetings are on the third Thursday each month, September through April, at 7:30 PM at the Community Center.

Respectfully Submitted

RAYMOND GODBOUT
President

BOW YOUNG AT HEART CLUB

The year has been a busy and fruitful one for the Club. The Visiting Nurse Association (V.N.A) held three Clinics, for the taking of blood pressure. Also a podiatrist from the (V.N.A.) held two clinics but discontinued them for lack of attendance.

The summer program opened on June 24th, with a picnic at Stanley Flagg's Grove on Rt. 3A. The menu consisted of barbecued chicken, furnished by our hosts, with salads, desserts and condiments furnished by the ladies. The big surprise—Marjorie and Stan had home made ice cream with fresh strawberries. Our special guest was Selectman Eric E. Anderson. Following the meal, a general discussion was held on local government and its current problems, including those of the local post office.

July 8th, a cruise was taken on Lake Sunapee with a buffet served on the boat, followed by a visit to the Philbrick-Cricenti Bog in New London. Items of special interest at the Bog were the bonsai trees, the fly eating pitcher plants, and the marsh gas. This was followed by a stop for ice cream, at the New London shopping center.

July 22nd, a cruise was taken on the good ship "Heritage" of Portsmouth Harbor. The fourteen islands there have a rich historical background, being the site of many colonial homes along with several forts, for the protection of the area. Lunch was enjoyed at Newick's, Dover Point, followed by a stop for ice cream at U.N.H., Durham Depot.

August 12th, a trip to the North Shore Music Theater, Beverly, Mass. to attend the Musical "42nd Street" was enjoyed by our members, the young performers were so energetic and talented. The singing as well as the dancing was outstanding. The entire show was a delight. This was preceded by lunch at King's Grant Inn, Danvers, Mass. After the show we headed home, it was a beautiful sunny day and the trip was most enjoyable.

August 26th, using a Concord Trailways Bus, furnished by an anonymous donor, 34 members and 4 guests traveled to the "Edaville Railroad Museum", South Carver, Mass. A ride on the two foot gauge steam railroad through the cranberry bogs, with a narrator, was beautiful. As we boarded the train we were given a sendoff by the "Roundhouse Ramblers", a Dixieland Band consisting of tuba, trombone, banjo and trumpet players. A chicken barbecue with a cranberry theme was enjoyed, featured was juice, sauce and sherbet. A ride around the grounds on a horse drawn wagon and also on an antique fire engine, complete with bell and siren was enjoyable. There was a petting zoo with deer, goats, sheep and ducks. An outside show, with Hansel and Gretel puppets, was very well done. We visited a shop where baskets were being made. We started home at 3 o'clock. When we arrived, we were tired but had enjoyed a pleasant day and a lot of good fellowship.

September 30th was the date of our fall foliage mystery ride. Using a Royal Coach Line Bus, with a very courteous and efficient Lady Operator we traveled north on Int. 93, stopping at Burger King in Ashland, for a coffee break. Then on to St. Johnsbury for a tour of the Maple Sugar Factory and Gift Shop. Returning to Littleton for an excellent buffet Luncheon at the Continental 93, then a stop at Cannon Mountain to ride the Aerial Tramway. Despite intermittent showers, the foliage was spectacular and much enjoyed. From there homeward bound the Group enjoyed taped musical selections played on the intercom.

Our annual "Autumn Blaze Fair" held on October 24th was successful, even though several similar events were scheduled for the same time. Our grateful thanks go to all who contributed time, money and effort to its success.

The year closed with a Christmas Party held at the "Lobster Pool", on December 9th. 40 members and 2 guests attended. Following a delicious meal there was an exchange of presents in an appropriate setting, complete with tree and Christmas music.

There has been an increase in membership and also the attendance at the regular meetings, held at the Bow Mills Methodist Church. Favorable comments have been received on the Summer Trips and it is hoped that the Club will be able to continue them in the future.

Respectfully submitted,

LESTER W. HOLT - President
DR. LEO KLINGER - Vice President
FLORENCE DICEY - Treasurer
BLANCHE M. CHASE - Secretary
ALICE JUDKINS - Secretary Pro Tem
WILLIAM F. GIBBS - Auditor

BOW FIRE DEPARTMENT LADIES AUXILIARY

The Ladies Auxiliary of the Bow Fire Department meets on the first Thursday of every month at 7:30 P.M. Presently we have 25 members working to support our Fire Department, a group of dedicated, hard-working men concerned with the safety of the people in Bow. All ladies in town, 18 years of age or over are cordially invited to join us.

Our activities for 1987 are as follows:

1. We serve the Fire Warden's Association Supper
2. We hold two dances, one in March and one in October
3. We send remembrances to sick and bereaved members
4. We purchased insulated coolers for use at fires
5. We sell "all occasion" cards to raise money for the Fire Department
6. We purchased special medical equipment for the Fire Department
7. We serve meals and refreshments to firemen as needed during fires in Bow
8. We send a Thanksgiving Basket to a needy Bow family each year

Officers for 1987 are:

President - MARINA JOHNSON
Vice-President - THERESA CAPOZZI
Treasurer - SUE SASSI
Secretary - PATRICIA HAND

BOW COMMUNITY MEN'S CLUB

The Bow Community Men's Club (BMC) is a social/service organization with a membership roll of over 235. Membership is open to any adult male who is a resident of Bow or the surrounding area. Meetings are generally held on the fourth Thursday of every month from September through May commencing at 6:30 P.M. with a dinner at 7:00 P.M.

Funds raised by the Men's Club offer six (6) scholarships to Bow seniors graduating from high school and going on to college or other higher education. All graduating seniors are encouraged to apply. In addition we offer scholarship awards to the two (2) outstanding graduates of Bow Memorial School, as selected by the ninth grade staff.

The primary fund raising activity of the club is serving breakfast every Sunday morning from October through April. This project not only provides income but is an opportunity for members/wives and non-members to socialize as well as contribute to their community. We also sponsor various events and dinners through the year, Annual Bow Sports Expo and Bow Old Home Days.

The primary social events of the year are the New Year's Eve Dance and Champagne Breakfast and Ladies Night held in the spring.

The Bow Community Men's Club celebrates its 40th year as a social/service organization to the community. Our membership is dedicated to continuing this heritage of service, leadership and spirit to the community of Bow. We welcome all new and existing residents to come and join us.

Respectfully submitted,

ARTHUR H. BIRD
President

MICHAEL BUCKLEY - Vice President
DR. GORDON HAND - Treasurer
STEVE RAWDING - Secretary
DON BOWNE - Ways & Means
MILT BROWN - Program
JOE SERRATORE - Membership

BOW GIRL SCOUTS

The Girl Scouts of Bow have successfully completed another exciting year. It has been a busy year of activities and training. This year we have registered 134 girls from the ages of 5 to 14 years old. We have 10 troops in the town. We have a Daisy troop, which are kindergarten age girls and a Cadette troop of Junior high age girls, along with 6 Brownie troops and 2 Junior troops. There are 23 leaders working with these girls to make this an exciting and growing experience.

Besides having fun and learning new skills, service projects are an important part of the Girl Scout program. Two troops made decorations for the Christmas trees at the Bow Library and Concord Hospital, provided free babysitting at the town meeting, participated in the town tree lighting. The Bow Girls Scouts made over 100 frozen dinners and delivered them to the Friendly Kitchen in Concord. They assisted in the Hearing and Vision Screening at Bow Elementary, the Recreation Dept. Art Series and gave service to the Bow Rescue Squad. We are looking forward to seeing the flowers blossom at the Bow Library in the spring that the Brownies planted this fall.

Troops participated in activities such as: weekend camping at the Museum of Science in Boston, a weekend at Sturbridge Village, sports clinics, outdoor camping at several of the Girl Scout camps. Troops have gone on hiking and field trips. We also had our 8th annual Father and Daughter Banquet. The fathers and daughters concluded the evening by dancing to "Daddy's Little Girl".

In March the Brownie troops participated in Operation Snowflake. At this event the girls learned first aid and safety; how to dress for winter. Each troop made their own campfire and cooked tin foil dinners. We had ice skating, cross country skiing and sledding. The girls learned about various winter jobs and how to enjoy the winter. The only thing that was wrong with the day was that it was 70°.

Many thanks to all the leaders and parents who have volunteered their time and effort. Many hours are given in training to provide Bow girls with an excellent quality program.

Respectfully submitted,
MARIE R. McMILLEN
Community Chairman

THE BOW-SA-DO SQUARE DANCE CLUB

Our club was founded in May 1986 to promote Square Dancing for fun, sociability and exercise—in fact our club motto is, “WE SHARE THE FUN”.

The club holds monthly Saturday night dances at Bow Memorial School providing dancing opportunities for all who are presently square dancers.

For those people who would like to experience the great fun of learning to become square dancers, we invite you to call any of our Board members—they all enjoy sharing the fun and would enjoy telling you more about it.

Remember, if you can walk—you can Square Dance! We welcome you all!

Presidents: ROY and BARBARA PERSON

Vice-Presidents: DAWN DURLING and BILL HAMMOND

Treasurers: GEORGE and RITA BARRY

Past Founding Presidents: FRANK and CATHERINE HIRSCH

MARRIAGES REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE

For the Year Ending December 31, 1987

Date of Marriage	Name and Surname of Groom and Bride	Residence	Date of Birth	Name, Official Station of Persons by Whom Married
January 1	Richard W. Mandigo	Hooksett, NH	1/4/45	Eleanor Y. Mandigo
January 3	Judith A. Baum	Bow, NH	9/22/40	Justice of the Peace
January 3	Larry O. Rumrill	Bow, NH	9/10/67	Fr. Andrew W. Cryans
February 14	Frances C. McKim	Bow, NH	5/13/65	Associate Pastor
February 14	Larry J. Houghton	Bow, NH	9/20/55	Jeffrey Charles Dube
March 28	Darlene R. Brochu	Concord, NH	7/3/54	Licensed Pastor
March 28	Richard S. Urban, Jr.	Ft. Washington, MD	4/6/64	Arthur C. Urie
May 2	Dian L. Smith	Bow, NH	4/10/63	Minister
May 2	Michael J. French	Bow, NH	9/22/58	Frances Dickinson Potter
May 2	Susan E. Brewer	Bow, NH	5/11/50	Associate Rector
May 9	Arthur P. Drew	Manchester, NH	8/20/63	Rev. Alfred A. Daniszewski
May 9	Brenda J. Greenwood	Bow, NH	1/20/67	Roman Catholic Priest
May 22	David W. Dodge	Bow, NH	8/17/42	Rev. Richard T. Lower
May 22	Marilyn D. Flanagan	Bow, NH	11/28/47	Roman Catholic Priest
May 30	Richard J. Thorpe	Manchester, NH	12/31/57	Rev. Judith Meyer
May 30	Joyce A. Wood	Bow, NH	7/22/61	Minister, Unitarian
June 13	Timothy J. Crutchfield	Concord, NH	3/9/60	Universalist Church
June 13	Heather M. Reynolds	Bow, NH	4/7/63	Rev. John S. Sledziona
June 14	Steven Morrison	Bow, NH	9/5/56	Associate Pastor
June 14	Cynthia A. Fleming	New York, NY	8/13/53	Robert Schenkerman
June 19	Donald A. Poitras	Concord, NH	9/17/61	Rabbi
June 19	Jane R. Haubrich	Bow, NH	7/13/63	Rev. John S. Sledziona
June 26	Trevor C. Romain	Bow, NH	12/7/57	Associate Pastor
June 26	Tyra A. Copadis	Bow, NH	9/27/58	Stephen Fine
				Justice of the Peace

June 26	Lawrence K. Sleeper	Bow, NH	8/13/40	Linda A. Woodward
June 27	Norrine W. Lincoln	Concord, NH	5/19/35	Justice of the Peace
June 27	Richard O. Chandler	Concord, NH	4/12/40	The Rev. Barry Cass
June 27	Karen D. Nesbitt	Bow, NH	5/25/61	Ordained Clergy
August 1	Richard J. Broderick Jr.	Bow, NH	2/7/63	Amy L. Bridgeman
August 1	Candace S. Gramatikas	Manchester, NH	9/16/63	Associate Minister
August 1	Dale G. Moore	Bow, NH	4/23/50	James M. Cassidy
August 1	Judy L. Klotz	Bow, NH	3/9/48	Justice of the Peace
August 16	Scott A. Brotherton	Bow, NH	11/27/61	Rev. Joseph B. Holliday
August 28	Nancy A. Haskell	Manchester, NH	2/14/63	Minister
August 28	Yale G. Morse	Bow, NH	9/7/41	Brackett L. Scheffy
August 29	Virginia L. Carleton	Bow, NH	11/27/52	Justice of the Peace
August 29	Richard E. Tinker	Bow, NH	3/19/45	James K. Weeks
September 5	Shirley W. Freeman	Bow, NH	9/2/47	Bishop
September 5	Herbert B. Dowse	Bow, NH	5/12/30	Kathleen A. LaBranche
September 5	Mildred K. Dobbins	Concord, NH	12/21/24	Justice of the Peace
September 12	Daniel B. Kenny	Bow, NH	1/9/62	Rev. Leonard R. Foisy
September 12	Carole C. Boutin	Manchester, NH	4/11/61	Pastor St. Marie's
September 26	Stephen B. Ordway	Bow, NH	5/9/64	Roman Catholic Priest
September 26	Susan M. Dow	Concord, NH	1/13/65	The Rev. Robert H. Sargent
September 26	Kenneth R. Bradley	Concord, NH	7/22/66	Clergyman
September 26	Deborah A. Blanchard	Bow, NH	4/24/66	Walter S. Holder
October 4	Albert R. Siegelman	Lyndhurst, OH	7/23/18	Reverend
October 4	Irma R. Reingold	Bow, NH	7/8/21	Robert Schenkerman
October 10	Robert J. Gibbons Jr.	Bow, NH	9/23/44	Rabbi
October 10	Rosemary Browne	Bow, NH	12/29/49	Suzanne E. Groff
October 10	Peter G. Wells	Sycamore, IL	3/5/65	Justice of the Peace
October 10	Kristin J. Hill	Bow, NH	10/28/66	Walter S. Holder
				Reverend

October 10	Jay H. Young	Suncook, NH	10/4/64	Rev. Richard T. Lower
	Molly K. McKenna	Bow, NH	12/10/62	Roman Catholic Priest
October 17	Thomas M. Decato	Bow, NH	4/15/66	Rev. Walter Larson
	Roxanne A. Bernier	Bow, NH	7/29/62	Lutheran Pastor
October 30	Steven D. Gordon	Bow, NH	8/11/41	David C. Glendinning
	Judith M. Brouillet	Bow, NH	5/26/43	Priest

I hereby certify that the above return is correct according to the best of my knowledge and belief.

CYNTHIA M. BATCHELDER

BIRTHS REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE
For the Year Ending December 31, 1987

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
January 22	Concord, NH	Lindsay Dawn	Mark E. Lavalle	Roberta M. Matthews
January 28	Concord, NH	Tyler Justin	Richard P. Siciak	Patricia J. Furgal
February 12	Concord, NH	Sarah Helen	James B. Ganley	Joann K. Willemssen
February 17	Concord, NH	Andrew Douglas	Douglas A. McKernan	Katherine F. Penney
March 1	Concord, NH	Jonathan George Peixinho	George P. Dickson	Isabel M. Peixinho
March 30	Concord, NH	Daniel James	James V. O'Keefe	Nancy A. Kasperovich
March 31	Concord, NH	David Jordan	David C. Kelley	Lillian M. Labrie
April 3	Concord, NH	Douglas Vaughn	Douglas V. Milbury Jr.	Debra A. Goodwin
April 3	Manchester, NH	Christopher Chapman	Jeffrey C. Knight	Eileen M. McCarthy
April 8	Concord, NH	Meaghan Alice	Albert F. Kincaid III	Melissa E. Pepler
April 22	Concord, NH	Peter Ray	David W. Best	Patricia A. Wyant
April 22	Concord, NH	Bradley Russell	David W. Best	Patricia A. Wyant
May 13	Concord, NH	Marcus Brock	Clarence J. Manning	Susan J. Locke
May 16	Concord, NH	Kathryn Arlene	Kirk A. Hemphill	Donna M. Welch
May 25	Concord, NH	Brian Donald	Donald J. Griffin	Jessica S. Morse
June 14	Concord, NH	Sara Elizabeth	David B. Ward	Paula J. Dyer
June 18	Concord, NH	Jeremy Albert	Hannibal R. Hunter	Susan A. Boyer
June 19	Concord, NH	Evan Kovner	Martin J. Ringo	Carol Chapin
June 21	Concord, NH	Steven Adam	Steven G. Weiler	Laura A. Cameron
June 21	Concord, NH	Michelle Anne	John D. Wilbur	Deborah A. Ivanoski
June 23	Concord, NH	Emily Ingraham	Dwight S. Johnson	Lynn Ingraham
July 15	Manchester, NH	Ray Dugan	Ralph E. Jackson Jr.	Michele Dugan
July 16	Concord, NH	Pavan Ravindra	Ravindra Luckoor	Shobha Luckoor
July 30	Concord, NH	Sarah Elizabeth	David L. Ausman	Joan Neill
July 31	Concord, NH	Craig Paul	Vincent P. Damata	Karen A. Mundt
July 31	Concord, NH	Jeffrey Louis	Scott J. Martin	Carolyn Onorato
August 10	Concord, NH	Matthew Miles	Craig P. Jensen	Diane DeJager

August 18	Concord, NH	Gregory Stuart	Harold J. Raftn	Karen R. Kirkwood
September 3	Concord, NH	Rita Maeve	Terrence J. Egan	Maurine A. Culbertson
September 4	Concord, NH	Katheryn Rose	Patrick J. Sullivan	Cindy L. Lagueux
September 14	Concord, NH	Ryan James	Benjamin F. Low	Susan Halladay
September 18	Concord, NH	Catherine Steck	Robert S. Hansen	Mary Jo Lyons
September 19	Concord, NH	Paul Rene	Robert C. Fischer	Audrey L. Smith
September 24	Manchester, NH	Nicole Kathleen	Jeffrey H. Lizotte	Jeanette L. Sink
September 24	Concord, NH	Jordan Hathaway	Mark A. Reynolds	Carol McCarthy
October 4	Manchester, NH	Daniel Henry	David C. Frost	Christine Ann McDonald
October 9	Concord, NH	Allyson Whittney	William W. Chase	Suzanne E. Jagello
October 13	Concord, NH	Robert Harrison	Gary L. Sibley	Constance L. Haggis
November 8	Manchester, NH	Sean Patrick	Peter J. Leahy	Donna M. Gatnarek
November 12	Concord, NH	Emily Louise	Charles R. Briggs II	Jayleen S. Haymaker
November 19	Concord, NH	Eric Benjamin	John F. Bouchard	Susan E. DeAngelo
November 19	Concord, NH	Michael David	Kenneth A. Kruger	Barbara Jany Choromanski
November 19	Concord, NH	Erik Thomas	Thomas P. Worthington	Allyson B. Wilber
November 24	Concord, NH	Michael Richard	Richard V. Chergey Jr.	Joanne R. Flannigan
November 27	Concord, NH	David Ford	Alexander W. Saltmarsh	Hope Demarest
December 16	Concord, NH	Elizabeth Hannah	Robert M. Ward	Janet Powers
December 18	Concord, NH	Steven Gavin	Philip G. Wolfe	Rosemarie Scozzafava

I hereby certify that the above return is correct according to the best of my knowledge and belief.

CYNTHIA M. BATCHELDER

DEATHS REGISTERED IN THE TOWN OF BOW, NEW HAMPSHIRE
For the Year Ending December 31, 1987

Date of Death	Place of Death	Name and Surname of Deceased	Place of Birth	Place of Burial
January 24	Concord, NH	Barbara M. Farquhar	Danvers, MA	Bow, NH
February 22	Bow, NH	Frederick Hinck Jr.	Brooklyn, NY	Bow, NH
February 23	Concord, NH	Roger M. Whittier	Concord, NH	Bow, NH
April 10	Manchester, NH	Althea F. Clafin	Milton, MA	Brewster, MA
April 17	Bow, NH	Laura B. Sargent	Weld, ME	Bow, NH
May 6	Concord, NH	Joan P. Lyford	Concord, NH	Bow, NH
June 1	Bow, NH	Elthan C. Whittier	Maine	Concord, NH
June 5	Concord, NH	Helen M. Cheney	Danvers, MA	Bow, NH
June 8	Concord, NH	James R. McShane	Baltimore, MD	Concord, NH
June 30	Bow, NH	Keith M. Oliver	Laconia, NH	Lakeport, NH
August 3	Concord, NH	Earle F. Wingate Jr.	Morristown, NJ	Concord, NH
August 15	Concord, NH	Arline E. Higgins	Lakeport, NH	Bow, NH
August 22	Concord, NH	Marilyn Morrison	Malden, MA	Concord, NH
September 1	Concord, NH	Enid A. Wayne	Concord, NH	Concord, NH
September 16	Bow, NH	Cynthia L. Polasky	Trenton, NJ	Trenton, NJ
September 20	Bow, NH	Franklin Symonds Farnum	Warner, NH	Bow, NH
September 28	Florida	Milton Thomas		
December 2	Bow, NH	Melvina M. Maxner	Chichester, NH	Concord, NH
December 11	Bow, NH	David Wayne Hill	Concord, NH	Dunbarton, NH

I hereby certify that the above return is correct according to the best of my knowledge and belief.

CYNTHIA M. BATCHELDER

1987
BOW SCHOOL DISTRICT
REPORT

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SCHOOL DISTRICT OFFICERS

Moderator

DOM D'AMBRUOSO

Clerk

HARRIET KRAYBILL

Treasurer

STEPHANIE THORNTON

School Board

ROBERT J. LYNN

ANGELYN D'AMBRUOSO

ROBERT GOSLING

Auditors

CARRI, PLODZIK & SANDERSON

Concord, New Hampshire

Superintendent of Schools

TIMOTHY S. GORMLEY

Assistant Superintendent

CARMINE C. GIANGRECO

Business Administrator

NANCY E. BURGESS

Assistant to the Superintendent for Special Needs

CAROL A. KINGSTON

REPORT OF THE ANNUAL MEETING OF THE BOW SCHOOL DISTRICT

Wednesday, March 18, 1987

A duly called meeting of the voters of the Bow School District was held at the Bow Memorial School on Wednesday, March 18, 1987. The meeting was called to order at 7:10 p.m. by Dom S. D'Ambruoso, Moderator, who graciously accepted applause for his late arrival. The seventh grade class attendees were recognized and note was made of their project of holding a mock town meeting. The results of the school elections were announced, the newly elected officials being: Dom S. D'Ambruoso to remain Moderator for another three years, Bob Gosling was reelected to the School Board for another three-year term, Harriet Kraybill was elected to the position of School Clerk, and Stephanie Thornton was elected Treasurer. The rules of order for the meeting were explained and the reading of the School Warrant resulted in the following actions being taken:

Upon motion duly made and seconded, it was

VOTED: to accept the salaries of the School Board and the compensation of any other officer or agent of the District as they are printed in the Town Report. (Article 1 - moved by Robert Lynn)

Upon motion duly made and seconded, it was

VOTED: to accept the reports of Agents, Auditors, Committees, or Officers chosen as they are presented or printed in the Town Report. (Article 2 - moved by Angelyn D'Ambruoso)

Upon motion duly made and seconded, it was

VOTED: that the District authorize the School Board to make application for and to expend on behalf of the District, any or all grants or offers for educational purposes which may now or hereafter be forthcoming from any source including the State of New Hampshire and/or the United States Government and to appropriate any funds anticipated from such sources including the State of New Hampshire and/or from the United States Government to the payment of obligations of the District for which said funds do not jeopardize the local control of our school system, in accordance with RSA 198:20-B. (Article 3 - moved by Robert Gosling)

Upon motion duly made and seconded, it was

VOTED: that the District establish a contingency fund to meet the cost of un-anticipated expenses that may arise during the year and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for this purpose. (Article 4 - moved by Robert Lynn)

Upon motion duly made and seconded, it was

VOTED: that the District raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to continue to define and develop a Master Teacher/Career Ladder system. (Article 5 - moved by Robert Gosling)

Upon motion duly made and seconded, it was

VOTED: that the District raise and appropriate Four Million Seven Hundred Seventeen Thousand, Eight Hundred Forty Five Dollars (\$4,717,845) for the support of schools, for the salaries of School District Officials and Agents, and for the payment of statutory obligations of the District and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with the other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town. (Article 6 - moved by Angelyn D'Ambruoso)

A motion was made by Norm Rhodes, and seconded, to amend the sum of money raised in Article 6 to read Four Million Seven Hundred One Thousand Seven Hundred Sixteen Dollars (\$4,701,716) which was the amount recommended by the Budget Committee. This amount would not include money to be appropriated for a computer, an extra secretary at the Elementary School and a part-time Transportation Coordinator's position. After discussion and a vote was called for, this amendment was defeated.

Another motion was made by Ira Evans, and seconded, to amend the sum of money to be raised in Article 6 to read Four Million Seven Hundred Four Thousand Two Hundred Sixteen Dollars (\$4,704,216) which would be the amount recommended by the Budget Committee plus the cost of the computer. This amendment was also rejected by the voters.

The Moderator called for any new business to be brought before the voters, and upon hearing none, turned the podium over to Bob Gosling to recognize the efforts of the outgoing Treasurer, Mrs. Elinor Dustin. Bob presented Mrs. Dustin with flowers and a plaque as a token of the town's appreciation.

A motion was made and seconded to adjourn the meeting. The meeting was then adjourned at 8:20 p.m.

Respectfully submitted,

HARRIET A. KRAYBILL
Substitute School District Clerk

**BOW SCHOOL DISTRICT WARRANT
1988
Election of Officers**

THE STATE OF NEW HAMPSHIRE

*To the Inhabitants of the School District in the Town of Bow qualified to vote
in District affairs:*

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW COMMUNITY BUILDING IN SAID DISTRICT ON TUESDAY THE EIGHTH DAY OF MARCH, 1988, AT TEN O'CLOCK IN THE FORENOON TO CAST BALLOTS FROM THAT HOUR OF SAID DAY UNTIL SEVEN O'CLOCK IN THE EVENING FOR THE FOLLOWING DISTRICT OFFICER:

1. To choose one Member of the School Board for the ensuing three years.

GIVEN UNDER OUR HANDS AT SAID BOW THIS FIFTEENTH DAY OF FEBRUARY, 1988.

ROBERT LYNN, Chairman
ANGELYN D'AMBRUOSO
ROBERT GOSLING

BOW SCHOOL DISTRICT WARRANT
1988
The State of New Hampshire

To the Inhabitants of the School District in the Town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW MEMORIAL SCHOOL IN SAID DISTRICT ON TUESDAY THE FIFTEENTH DAY OF MARCH, 1988. AT SEVEN O'CLOCK IN THE EVENING TO ACT UPON THE FOLLOWING SUBJECTS:

1. To determine and appoint the salaries of the School Board and fix the compensation of any other Officer or Agent of the District.
2. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
3. To see if the District will vote to authorize the School Board to make application for, and to expend on behalf of the District, any or all grants or offers for educational purposes which may now or hereafter be forthcoming from any source including the State of New Hampshire and/or United States Government and to appropriate any funds anticipated from such sources including the State of New Hampshire and/or from the United States Government to the payment of obligations of the District for which said funds constitute full reimbursement provided such grants and/or funds do not jeopardize the local control of our school system, in accordance with RSA 198:20-B.
4. To see if the District will vote to establish a contingency fund to meet the cost of unanticipated expenses that may arise during the year and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) for this purpose, or to take any action in relation thereto.
5. To see if the District will raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to allow the Board to conduct a planning study which would identify all the alternatives in meeting educational space needs for the next ten (10) years, and to recommend by the next School District Meeting one of those alternatives as most efficiently and effectively meeting the community's educational space needs.
6. To see if the District will vote to raise and appropriate a sum of money to fund the cost items related to an increase in teachers' salaries and benefits attributable to the Collective Bargaining Agreement being entered into by the Bow School Board and the Bow Education Association for the 1988-1989 fiscal year. Such sum of money represents the additional costs attributable to an increase in salaries and benefits over those

obligations payable under the prior Collective Bargaining Agreement. (This article will be acted upon only if a Collective Bargaining Agreement has been achieved and the sum of money needed to fund such cost items is, therefore, known before the Annual District Meeting.)

7. To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of School District Officials and Agents, and for the payment of statutory obligations of the District and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the Town, or to take any action in relation thereto.
8. To transact any other business that may legally come before this meeting.

GIVEN UNDER OUR HANDS AT SAID BOW THIS FIFTEENTH DAY OF FEBRUARY, 1988.

ROBERT LYNN, Chairman
ANGELYN D'AMBRUOSO
ROBERT GOSLING

BUDGET FOR THE SCHOOL DISTRICT OF BOW, N.H.

PURPOSE OF APPROPRIATION	Approved Budget 1987-88	School Board's Budget 1988-89	Budget Committee's Budget	
			Recommended 1988-89	Not Recommended 1988-89
1100 Regular Programs	\$ 3,097,624	\$ 3,211,790	-	
1200 Special Programs	270,343	325,913	-	
1400 Other Instructional Programs	24,601	24,554	-	
2120 Guidance	71,440	71,606	-	
2130 Health	52,068	53,493	-	
2140 Psychological	59,204	59,204	-	
2150 Speech Path. & Audiology	23,833	28,689	-	
2190 Other Pupil Services	18,243	42,325	-	
2210 Improvement of Instruction	24,985	25,440	-	
2220 Educational Media	68,867	74,930	-	
2310 870 Contingency	10,000	10,000	-	
2310 All Other Objects	22,085	22,324	-	
2320 351 SAU Management Svcs.	156,276	170,462	-	
2400 School Administration Svcs.	192,223	183,956	-	
2540 Operation & Maint. of Plant	358,198	448,282	-	
2550 Pupil Transportation	237,855	261,732	-	
3000 Community Services	0	600	-	
5220 To Federal Projects Fund	6,000	6,000	-	
5240 To Food Service Fund	24,000	24,000	-	
Total Appropriations	\$ 4,717,845	\$ 5,045,300	\$ 4,830,300	\$ 215,000

**BOW SCHOOL DISTRICT
ESTIMATED REVENUES**

	Revised Revenues 1987-88	School Board's Budget 1988-89	Budget Committee's Budget 1988-89
Unreserved Fund Balance.....	\$ 250,851.38	\$ -	\$ -
Revenue From State Sources			
Foundation Aid.....	19,919.00	-	-
Child Nutrition	2,500.00	2,500.00	2,500.00
Other Catastrophic Aid	-	32,650.00	32,650.00
Revenue From Federal Sources			
Child Nutrition Program	20,500.00	20,500.00	20,500.00
Other - Block Grant.....	6,000.00	6,000.00	6,000.00
Local Revenue Other Than Taxes			
Earnings on Investments	500.00	2,000.00	2,000.00
Other - Local Sources	-	-	-
Total School Revenues And Credits	300,270.38	63,650.00	63,650.00
District Assessment	4,417,574.62	4,981,650.00	4,766,650.00
Total Revenues & District Assessment	\$4,717,845.00	\$ 5,045,300.00	\$ 4,830,300.00

BOW SCHOOL DISTRICT
1988-89 Proposed Budget
Revised 2/17/88

	ACTUAL 1986-87	BUDGET 1987-88	PROPOSED 1988-89	SCHOOL BOARD RECOMMEND	BUDGET COMMITTEE RECOMMEND	BOW ELEMENTARY	BOW MEMORIAL
1100 REGULAR EDUCATION							
110 Salaries - Teachers	1,182,433.70	1,388,819	1,423,515	1,423,515	-		
111 Salaries - Aides	85,552.26	71,383	59,677	59,677	-		
120 Substitutes	30,831.55	23,400	23,400	23,400	-		
211 Health Insurance	98,862.27	117,432	137,278	137,278	-		
212 Dental Insurance	5,785.80	8,035	12,910	12,910	-		
213 Life Insurance	3,885.16	3,900	5,344	5,344	-		
214 Worker's Compensation	10,833.35	15,610	17,202	17,202	-		
221 Non-Teacher Retirement	1,036.44	3,273	7,975	7,975	-		
222 Teacher's Retirement	11,908.53	17,461	12,329	12,329	-		
230 FICA	95,165.58	108,436	113,145	113,145	-		
250 Sabbatical	0.00	-0-	-0-	-0-	-		
260 Unemployment Compensation	-28.91	3,405	-0-	7,900	-		
270 Course Reimbursement	3,062.40	7,900	7,900	1,500	-		
310 Home Instruction	318.00	1,500	1,500	1,500	-		
561 Tuition	1,093,736.99	1,219,740	1,265,886	1,265,886	-		
610 Computer Supplies	0.00	1,758	2,900	2,900	-	800	2,100
611 Workbooks/Tests	11,957.82	14,400	15,600	15,600	-	9,000	6,600
612 Periodicals/Reading Improve.	2,953.65	3,850	4,050	4,050	-	1,500	2,550
613 Scholar/Math	15,755.33	16,100	19,280	19,280	-	7,560	11,720
614 Science	1,220.66	4,007	4,100	4,100	-	600	3,500
615 Industrial Arts	2,570.62	2,900	3,300	3,300	-	300	3,000
616 Home Economics	3,385.45	3,600	4,200	4,200	-	-0-	4,200
617 Music/Band	1,046.80	1,100	1,100	1,100	-	200	900
618 Art	6,021.49	6,500	7,200	7,200	-	3,000	4,200
619 Phys. Ed./Playground	1,159.86	1,609	1,600	1,600	-	1,000	600
630 Books	12,091.94	21,610	23,525	23,525	-	8,000	15,525
741 Additional Equipment	19,672.64	26,156	34,059	31,374	-	9,650	24,059
742 Replacement of Equipment	3,321.84	3,240	10,204	5,000	-	-0-	10,204
810 Licensing Fee		500	500	500	-	250	250
SUB-TOTAL	2,704,541.22	3,097,624	3,219,679	3,211,790	-		

1200	SPECIAL EDUCATION	ACTUAL 1986-78	BUDGET 1987-88	PROPOSED 1988-89	SCHOOL BOARD RECOMMEND	BUDGET COMMITTEE RECOMMEND	BCW ELEMENTARY	BCW MEMORIAL
110	Salaries - Teachers	71,319.92	79,980	71,250	71,250	-	-	-
111	Salaries - Aides	5,455.77	38,256	61,013	61,013	-	18,751	32,599
230	FICA	1,873.71	8,584	9,933	9,933	-	-	-
310	Home Instruction	0.00	1,000	1,000	1,000	-	500	500
561	Tuition - Public Schools	29,429.61	30,545	29,298	29,298	-	-	-
569	Tuition - Private Schools	116,021.89	109,653	150,434	150,434	-	-	-
610	Supplies	1,189.84	1,400	1,450	1,450	-	1,000	450
611	Workbooks/Tests	-	-	525	525	-	-	525
630	Books	748.60	925	1,010	1,010	-	500	510
751	Additional Furniture	0.00	-	-	-	-	-	-
	SUB-TOTAL	226,039.34	270,343	325,913	325,913	-	-	-
1410	CO-CURRICULAR ACTIVITIES							
110	Salaries	13,975.00	17,500	17,500	17,500	-	-	-
230	FICA	999.21	1,271	1,314	1,314	-	-	-
610	Supplies	1,204.18	1,300	1,500	1,500	-	-	1,500
741	Equipment Additional	903.66	625	255	255	-	-	255
742	Equipment Replacement	1,538.15	1,705	3,345	1,705	-	-	3,345
880	Transfer General Support	1,920.00	2,200	2,280	2,280	-	-	2,280
	SUB-TOTAL	20,540.20	24,601	26,194	24,554	-	-	-
2123	GUIDANCE DIRECTOR							
110	Salaries - Guidance	61,630.11	66,604	66,604	66,604	-	-	-
112	Salaries - Special Needs	0.00	-	-	-	-	-	-
230	FICA	4,406.55	4,836	5,002	5,002	-	-	-
610	Supplies - Career Ed.	0.00	-	-	-	-	-	-
	SUB-TOTAL	66,036.66	71,440	71,606	71,606	-	-	-

<u>2134 HEALTH SERVICES</u>		<u>ACTUAL</u> <u>1986-87</u>	<u>BUDGET</u> <u>1987-88</u>	<u>PROPOSED</u> <u>1988-89</u>	<u>SCHOOL</u> <u>BOARD</u> <u>RECOMMEND</u>	<u>BUDGET</u> <u>COMMITTEE</u> <u>RECOMMEND</u>	<u>ROW</u> <u>ELEMENTARY</u>	<u>ROW</u> <u>JUNIOR/SR</u>
110	Salaries - Nurse	33,965.98	46,465	47,273	47,273	-	15,930	30,650
230	FICA	2,428.57	3,373	3,373	3,373	-	-	-
330	School Physician	700.00	500	600	600	-	-	-
333	Staff Physical	615.00	1,100	1,300	1,300	-	1,100	200
550	Printing	0.00	80	80	80	-	30	50
580	Travel	53.96	60	60	60	-	-0-	60
610	Medical Supplies	509.29	500	630	630	-	230	400
741	Additional Equipment	0.00	-0-	-0-	-0-	-	-	-
742	Replacement Equipment	0.00	-0-	-0-	-0-	-	-	-
	SUB-TOTAL	38,272.80	52,068	53,493	53,493	-	-	-
<u>2140 PSYCHOLOGICAL SERVICES</u>								
331	Consultant Services	31,902.36	59,204	59,204	59,204	-	-	-
	SUB-TOTAL	31,902.36	59,204	59,204	59,204	-	-	-
<u>2150 SPEECH PATHOLOGY</u>								
110	Salary - Speech Therapist	0.00	22,220	22,220	22,220	-	-	-
230	FICA	0.00	1,613	1,669	1,669	-	-	-
331	Consultant Services	12,282.68	-0-	-	-	-	-	-
	SUB-TOTAL	12,282.68	23,833	23,889	23,889	-	-	-
<u>2153 - AUDIOLOGY</u>								
331	Consultant Services	0.00	-0-	4,800	4,800	-	-	-
	SUB-TOTAL	0.00	-0-	4,800	4,800	-	-	-
<u>2190 - PUPIL SERVICES</u>								
110	Salary-Occupational Therapist	0.00	17,008	17,008	17,008	-	-	-
230	FICA	0.00	1,235	1,277	1,277	-	-	-
331	Consultant Services	23,138.31	-0-	24,040	24,040	-	-	-
	SUB-TOTAL	23,138.31	18,243	42,325	42,325	-	-	-

	<u>ACTUAL</u> <u>1986-87</u>	<u>BUDGET</u> <u>1987-88</u>	<u>PROPOSED</u> <u>1988-89</u>	<u>SCHOOL</u> <u>BOARD</u> <u>RECOMMEND</u>	<u>BUDGET</u> <u>COMMITTEE</u> <u>RECOMMEND</u>	<u>BOW</u> <u>ELEMENTARY</u>	<u>BOW</u> <u>MEMORIAL</u>
<u>2210 IMPROVEMENT OF INSTRUCTION SERVICES</u>							
360 Test Rental Scoring	7,469.85	6,994	6,350	6,350	-	4,500	1,850
SUB-TOTAL	7,469.85	6,994	6,350	6,350	-		
<u>2211 SUPERVISION OF IMPROVEMENT OF INSTRUCTION SERVICES</u>							
324 Handwriting	0.00	-0-	-0-		-		
SUB-TOTAL	0.00	-0-	-0-		-		
<u>2212 INSTR. & CURR. DEVELOP. SERVICES</u>							
110 Salaries - Summer Curriculum	1,811.04	4,500	4,500	4,500	-	2,250	2,250
630 Professional Books	427.34	500	500	500	-	200	300
SUB-TOTAL	2,238.38	4,500	5,000	5,000	-		
<u>2213 INSTRUCTIONAL STAFF IMPROVEMENT SERVICES</u>							
110 Curriculum Development	0.00	-0-	-0-	-0-	-		
320 Staff Development	3,272.47	3,454	3,820	3,820	-	1,320	2,500
321 In-Service Training	4,531.99	5,390	5,530	5,530	-	3,000	2,530
322 Conferences & Conventions	4,349.16	4,147	4,740	4,740	-	2,200	2,540
SUB-TOTAL	12,153.62	12,991	14,090	14,090	-		

<u>2221 SUPERVISION OF MEDIA SERVICES</u>		<u>ACTUAL</u> <u>1986-87</u>	<u>BUDGET</u> <u>1987-88</u>	<u>PROPOSED</u> <u>1988-89</u>	<u>SCHOOL</u> <u>BOARD</u> <u>RECOMMEND</u>	<u>BUDGET</u> <u>COMMITTEE</u> <u>RECOMMEND</u>	<u>RCM</u> <u>ELEMENTARY</u>	<u>RCM</u> <u>MEMORIAL</u>
110	Salary - Librarian	28,621.24	30,412	30,412	30,412	-		
111	Salary - Aide	3,011.70	6,993	18,892	18,892	-		
230	FICA	2,261.76	2,716	3,703	3,703	-		
	SUB-TOTAL	33,894.70	40,121	53,007	53,007	-		
<u>2222 SCHOOL LIBRARY SERVICES</u>								
610	Supplies	622.43	600	600	600	-	100	500
630	Books	6,053.94	7,000	7,000	7,000	-	1,000	6,000
631	Audio Visual	8,604.29	15,721	9,200	9,200	-	3,200	6,000
640	Periodicals	1,185.24	1,050	1,200	1,200	-	300	900
741	Additional Equipment	54.95	200	2,000	530	-	-0-	2,000
742	Replacement Equipment	990.50	650	1,202	469	-	-0-	1,202
751	Additional Furniture	0.00	710	-0-	-0-	-		
	SUB-TOTAL	17,511.35	25,931	21,202	18,999	-		
<u>2223 AUDIOVISUAL SERVICES</u>								
453	Film Rental	1,527.90	1,550	1,550	1,550	-	250	1,300
	SUB-TOTAL	1,527.90	1,550	1,550	1,550	-		
<u>2224 EDUCATIONAL TELEVISION</u>								
390	Educational TV	1,132.50	1,265	1,374	1,374	-	672	702
	SUB-TOTAL	1,132.50	1,265	1,374	1,374	-		

<u>2300 GENERAL ADMINISTRATION</u>		<u>ACTUAL 1986-87</u>	<u>BUDGET 1987-88</u>	<u>PROPOSED 1988-89</u>	<u>SCHOOL BOARD RECOMMEND</u>	<u>BUDGET COMMITTEE RECOMMEND</u>	<u>BCW ELEMENTARY</u>	<u>BCW MEMORIAL</u>
870	Contingency	0.00	10,000	10,000	10,000	-		
	SUB-TOTAL	0.00	10,000	10,000	10,000	-		
<u>2311 SCHOOL BOARD SERVICES</u>								
110	Salaries - School Board	1,500.00	1,500	1,500	1,500	-		
230	FICA	0.00	-0-	-0-	-0-	-		
331	Consultants	0.00	-0-	-0-	-0-	-		
522	Liability	950.00	400	460	460	-		
540	Advertising	941.85	1,000	1,000	1,000	-		
610	Supplies	2,942.44	3,000	3,000	3,000	-		
810	Dues	1,843.95	2,200	1,976	1,976	-		
	SUB-TOTAL	8,178.24	8,100	7,936	7,936	-		
<u>2312 CLERK OF BOARD SERVICES</u>								
360	Data Processing	0.00	310	310	310	-		
	SUB-TOTAL	0.00	310	310	310	-		
<u>2313 BOARD TREASURER</u>								
110	Salary	500.00	500	500	500	-		
523	Fidelity Bond	64.00	100	128	128	-		
610	Supplies	325.24	500	500	500	-		
	SUB-TOTAL	889.24	1,100	1,128	1,128	-		

	<u>ACTUAL 1986-87</u>	<u>BUDGET 1987-88</u>	<u>PROPOSED 1988-89</u>	<u>SCHOOL BOARD RECOMMEND</u>	<u>BUDGET COMMITTEE RECOMMEND</u>	<u>BOW ELEMENTARY</u>	<u>BOW MEMORIAL</u>
2315 <u>LEGAL SERVICES</u>							
380 Legal Services	809.97	10,000	10,000	10,000	-		
SUB-TOTAL	809.97	10,000	10,000	10,000	-		
2316 <u>DISTRICT MEETING SERVICES</u>							
118 Clerk/Moderator	75.00	75	75	75	-		
SUB-TOTAL	75.00	75	75	75	-		
2317 <u>AUDIT SERVICES</u>							
370 Auditors	2,125.00	2,500	2,875	2,875	-		
SUB-TOTAL	2,125.00	2,500	2,875	2,875	-		
2320 <u>OFFICE OF THE SUPERINTENDENT SERVICES</u>							
351 School Administrative Serv	114,532.00	156,276	203,413	170,462	-		
SUB-TOTAL	114,532.00	156,276	203,413	170,462	-		

<u>ACTUAL</u> <u>1986-87</u>		<u>BUDGET</u> <u>1987-88</u>	<u>PROPOSED</u> <u>1988-89</u>	<u>SCHOOL</u> <u>BOARD</u> <u>RECOMMEND</u>	<u>BUDGET</u> <u>COMMITTEE</u> <u>RECOMMEND</u>	<u>BOW</u> <u>ELEMENTARY</u>	<u>BOW</u> <u>MEMORIAL</u>
<u>2410 OFFICE OF THE PRINCIPAL SERVICES</u>							
110	Salaries - Principals	80,304.90	86,625	86,625	-		
113	Secretaries	41,124.37	61,604	61,604	-		
119	Salaries-Asst.Principal	0.00	-0-	-0-	-		
230	FICA	8,682.19	11,132	11,132	-		
350	Evaluation				-		
390	Purchased Professional Serv	2,805.25	5,000	5,000	-		
522	Fidelity Bond	64.00	81	81	-		
531	Telephone	10,364.31	8,514	8,514	-	3,452	5,062
532	Postage	2,029.66	2,232	2,580	-	1,000	1,580
550	Printing	783.80	1,900	3,100	-	2,100	1,000
580	Travel	1,379.75	950	1,000	-	450	550
610	Supplies/Petty Cash	3,143.50	2,525	3,375	-	875	2,500
741	Additional Equipment	0.00	1,500	1,500	-	-0-	1,500
742	Replacement of Equipment	695.00	-0-	-0-	-		
751	Additional Furniture/Fixtures	0.00	-0-	-0-	-		
810	Dues & Membership	1,172.00	1,700	1,550	-	450	1,100
891	Field Trips	1,010.00	1,450	2,645	-	450	2,195
	SUB-TOTAL	153,558.73	188,706	182,206	-		
<u>2490 OTHER SUPPORT SERVICES</u>							
323	Assemblies	210.90	1,000	1,000	-	500	500
890	Graduation	648.23	600	750	-	-0-	750
	SUB-TOTAL	859.13	1,600	1,750	-		

<u>2542 BUILDING SERVICES</u>		<u>ACTUAL</u> <u>1986-87</u>	<u>BUDGET</u> <u>1987-88</u>	<u>PROPOSED</u> <u>1988-89</u>	<u>SCHOOL</u> <u>BOARD</u> <u>RECOMMEND</u>	<u>BUDGET</u> <u>COMMITTEE</u> <u>RECOMMEND</u>	<u>BOM</u> <u>ELEMENTARY</u>	<u>BOM</u> <u>MEMORIAL</u>
110	Salary - Custodian	88,095.56	93,096	97,518	97,518	-		
230	FICA	6,298.83	6,759	7,324	7,324	-		
331	Consultant Services	0.00	-0-	7,200	7,200	-	3,600	3,600
420	Water & Sewerage	3,416.15	6,550	8,250	65,000	-	300	7,950
431	Rubbish Removal	2,842.30	2,750	2,900	2,900	-	1,100	1,800
432	Snow Plowing	0.00	-0-	-0-	-0-	-	-0-	200
434	Laundry Services	135.34	250	200	200	-	800	1,500
441	Electrical Repairs	1,800.95	2,300	2,300	2,300	-	1,000	3,000
442	Heat/Ventilation Repairs	7,416.95	4,000	4,000	4,000	-	300	2,000
443	Plumbing Repairs	1,702.07	3,750	2,300	2,300	-	200	2,500
444	Glass Breakage	713.10	1,200	2,700	2,700	-	300	350
445	Building Exterior	96,988.40	1,100	650	650	-	300	22,250
446	Building Interior	2,520.94	2,650	22,550	550	-	300	
519	Trans. Commodities	0.00	-0-	-0-	-0-	-		
521	Insurance	24,616.00	29,774	33,000	33,000	-	5,500	8,500
610	Supplies	13,219.70	13,000	14,000	14,000	-		
652	Electricity	142,469.11	155,240	156,540	155,240	-		
657	Gas	65.61	140	100	100	-		
741	Additional Equipment	939.60	634	-0-	-0-	-	500	2,000
742	Replacement of Equipment	229.96	300	2,500	2,500	-	-0-	1,250
751	Additional Furniture	2,579.03	3,595	1,250	1,250	-		
752	Replacement Furniture	0.00	-0-	-0-	-0-	-		
893	Other	0.00	-0-	-0-	-0-	-		
	SUB-TOTAL	396,049.60	327,088	365,282	398,732	-		
<u>2543 CARE & UPKEEP OF GROUNDS</u>								
110	Salaries	0.00	3,380	3,600	3,600	-	3,600	-0-
440	Maintenance of Grounds	3,267.50	3,600	3,600	3,600	-	3,600	-0-
730	Site Improvement	2,662.53	4,200	67,300	22,300	-	40,300	27,000
742	Replacement Equipment	0.00	-0-	-0-	-0-	-		
	SUB-TOTAL	5,930.03	11,180	74,500	29,500	-		

<u>2544 CARE & UNKEEP OF EQUIPMENT</u>		<u>ACTUAL</u> <u>1986-87</u>	<u>BUDGET</u> <u>1987-88</u>	<u>PROPOSED</u> <u>1988-89</u>	<u>SCHOOL</u> <u>BOARD</u> <u>RECOMMEND</u>	<u>BUDGET</u> <u>COMMITTEE</u> <u>RECOMMEND</u>	<u>BOJ</u> <u>ELEMENTARY</u>	<u>BOJ</u> <u>MEMORIAL</u>
440	Maintenance Contracts	9,689.95	11,490	12,810	12,810	-	3,700	9,110
448	Repairs - Inst. Equipment	2,168.42	4,450	3,750	3,750	-	1,250	2,500
449	Repairs - Non-Inst. Equipmt	1,522.40	3,990	3,490	3,490	-	490	3,000
	SUB-TOTAL	13,380.77	19,930	20,050	20,050	-		
<u>2552 PUPIL TRANSPORTATION</u>								
110	Trans. Coor. & Bus Drivers	86,229.92	92,780	103,376	103,376	-		
230	FICA	6,165.44	6,736	7,764	7,764	-		
440	Repairs to Vehicles	32,614.70	30,000	20,000	20,000	-	20,000	-0-
521	Insurance	18,911.00	21,911	24,000	24,000	-		
580	Travel	183.69	200	200	200	-	200	-0-
610	Gas, Oil	28,421.09	29,500	31,000	31,000	-	31,000	-0-
640	Periodicals	45.31	200	200	200	-	200	-0-
762	Replacement of Vehicles	29,600.00	32,000	43,600	43,600	-	43,600	-0-
890	Other	407.00	4,850	5,350	5,350	-	5,350	-0-
	SUB-TOTAL	202,578.15	218,177	235,490	235,490	-		
<u>2553 HANDICAPPED SERVICES</u>								
110	Salary-Drivers	0.00	13,684	14,480	14,480	-		
230	FICA	0.00	994	1,087	1,087	-		
331	Consultants	0.00	-0-	5,000	5,000	-		
510	Handicapped Trans.	12,010.27	5,000	-0-	-0-	-		
762	Replacement of Vehicles	0.00	-0-	5,675	5,675	-		
	SUB-TOTAL	12,010.27	19,678	26,242	26,242	-		
<u>2555 ATHLETIC TRIP SERVICES</u>								
510	Co-Curricular Trips	0.00	-0-	-0-	-0-	-		
	SUB-TOTAL	0.00	-0-	-0-	-0-	-		

<u>3000 - COMMUNITY SERVICES</u>		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROPOSED</u>	<u>SCHOOL</u>	<u>BUDGET</u>	<u>DOM</u>	<u>DOM</u>
		<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>	<u>BOARD</u>	<u>COMMITTEE</u>	<u>ELFMENTARY</u>	<u>MEMORIAL</u>
					<u>RECOMMEND</u>	<u>RECOMMEND</u>		
610	Community Services	0.00	-0-	600	600	-		
	SUB-TOTAL	0.00	-0-	600	600	-		
4600	BUILDING IMPROVEMENTS							
460	Construction Services	0.00	-0-	-0-	-0-	-		
	SUB-TOTAL	0.00	-0-	-0-	-0-	-		
5100	DEBT SERVICES							
830	Principal	0.00	-0-	-0-	-0-	-		
841	Interest	0.00	-0-	-0-	-0-	-		
	SUB-TOTAL	0.00	-0-	-0-	-0-	-		
5220	TRANSFER TO FEDERAL PROJECTS FUND							
880	Block Grant	0.00	6,000	6,000	6,000	-		
	SUB-TOTAL	0.00	6,000	6,000	6,000	-		
5240	SCHOOL LUNCH TRANSFER							
880	Transfer - Fed./State	0.00	23,000	23,000	23,000	-		
881	Transfer Local	10,000.00	1,000	1,000	1,000	-		
	SUB-TOTAL	10,000.00	24,000	24,000	24,000	-		
7000	DISTRICT CONTRIBUTION							
893	District Contribution	4,319.67	-0-	-0-	-0-	-		
	SUB-TOTAL	4,319.67	-0-	-0-	-0-	-		
	GRAND TOTALS	4,123,977.67	4,717,845	5,090,033	5,045,300	4,830,300		

EXHIBIT A
BOW SCHOOL DISTRICT
Combined Balance Sheet - All Fund Types
June 30, 1987

ASSETS

Cash and Equivalents									
Receivables									
Due From Other Governments			11,378				11,378		3,491
Due From Other Funds	10,000		3,827				13,827		262
Due From Other Sources			3,874				3,874		
Accounts									182
Total Assets	\$307,327	\$ 29,184				\$ 12,872	\$ 349,383		\$ 206,098

LIABILITIES AND FUND EQUITY

Liabilities									
Accounts Payable	\$ 42,649	\$					\$ 42,649	\$	31,905
Due To Other Funds	3,827	10,000					13,827		262
Due To Student Groups						12,872	12,872		6,308
Total Liabilities	46,476	10,000				12,872	69,348		38,475

Fund Equity			
Fund Balances			
Reserved For Encumbrances	11,907	11,907	315
Unreserved			
Undesignated	260,851	268,128	167,308
Total Fund Equity	260,851	280,035	167,623
Total Liabilities and Fund Equity	\$ 307,327	\$ 349,383	\$ 206,098

The accompanying notes are an integral part of these financial statements.

EXHIBIT A-1
BOW SCHOOL DISTRICT
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1987

REVENUES	Estimated	Actual	Over (Under) Budget
School District Assessment			
Current Appropriation	\$ 4,126,090	\$ 4,126,090	\$ _____
Tuition			
Regular Day School		332	332
Special Education	_____	30,930	30,930
Total Tuition	_____	31,262	31,262
Other Local Revenue			
Earnings on Investments	500	9,391	8,891
Other	200	808	608
Total Other Local Revenue	700	10,199	9,499
State Sources			
Foundation Aid	39,844	39,844	
Catastrophic Aid	4,336	4,883	547
Total State Sources	44,180	44,727	547
Total Revenues	4,170,970	\$ 4,212,278	\$ 41,308
Unreserved Fund Balance Used			
To Reduce District Assessment ...	162,085		
Total Revenues and Use of			
Fund Balance	\$ 4,333,055		

EXHIBIT A-2
BOW SCHOOL DISTRICT
General Fund
Statement of Appropriations and Expenditures
For the Fiscal Year Ended June 30, 1987

	Appropriations 1986-87	Expenditures Net of Refunds	(Over) Under Budget
Instruction			
Regular Education	\$ 2,799,240	\$ 2,704,541	\$ 94,699
Special Education	264,723	225,574	39,149
Other Instructional	23,912	20,540	3,372
Total Instruction	<u>3,087,875</u>	<u>2,950,655</u>	<u>137,220</u>
Supporting Services			
Pupils			
Guidance	60,433	66,037 (5,604)
Health	37,281	38,273 (992)
Psychological	30,000	31,902 (1,902)
Speech Pathology and			
Audiology	15,000	12,283	2,717
Other Pupils	10,760	23,138 (12,378)
Instructional			
Improvement of			
Instruction	22,618	21,862	756
Educational Media	58,947	54,067	4,880
General Administration			
Office of the			
Superintendent	114,532	114,532	
Contingency	10,000		10,000
Other General			
Administration	32,238	12,077	20,161
School Administration....	200,856	154,418	46,438
Business			
Operation and			
Maintenance of Plant	450,660	415,360	35,300
Pupil Transportation ...	199,855	214,588 (14,733)
Total Supporting Services	<u>1,243,180</u>	<u>1,158,537</u>	<u>84,643</u>
Operating Transfers Out .	<u>2,000</u>	<u>4,320 (</u>	<u>2,320)</u>
Total Appropriations	<u><u>\$ 4,333,055</u></u>	<u><u>\$ 4,113,512</u></u>	<u><u>\$ 219,543</u></u>

EXHIBIT A-3
BOW SCHOOL DISTRICT
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1987

Unreserved - Undesignated		
Fund Balance - July 1	\$	162,085
Deductions		
Unreserved Fund Balance Used		
To Reduce 1986-87		
District Assessment	(162,085)
Additions		
1986-87 Budget Summary		
Revenue Surplus (Exhibit A-1)	\$	41,308
Unexpended Balance of		
Appropriations (Exhibit A-2)	<u>219,543</u>	
1986-87 Budget Surplus		<u>260,851</u>
Unreserved - Undesignated		
Fund Balance - June 30	\$	<u><u>260,851</u></u>

EXHIBIT B
BOW SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the Fiscal Year Ended June 30, 1987

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	June 30, 1987	June 30, 1986
Revenues				
School District Assessment.....	\$4,126,090	\$	\$4,126,090	\$3,476,424
Intergovernmental Revenues	44,727	37,514	82,241	81,582
Local Sources	41,461	3,710	45,171	22,685
Lunch and Milk Sales		95,885	95,885	81,837
Other Financing Sources				
Operating Transfers In		4,320	4,320	962
Total Revenues and Other Sources	4,212,278	141,429	4,353,707	3,663,490
Expenditures				
Instruction	2,950,655		2,950,655	2,584,816
Supporting Services				
Pupils	171,633		171,633	117,694
Instructional	75,929		75,929	66,815
General Administration	126,609		126,609	116,614
School Administration	154,418		154,418	127,655
Business	629,948		629,948	515,675
Facilities Acquisition and Construction				10,672
Food Service		120,512	120,512	102,501
Federal Projects		7,271	7,271	6,176

Other Uses				
Operating Transfers Out	4,320		4,320	962
Total Expenditures and Other Uses	<u>4,113,512</u>	<u>127,783</u>	<u>4,241,295</u>	<u>3,649,580</u>
Excess of Revenues and Other Sources				
Over Expenditures and Other Uses	98,766	13,646	112,412	13,910
Fund Balances - July 1	<u>162,085</u>	<u>5,538</u>	<u>167,623</u>	<u>153,713</u>
Fund Balances - June 30	<u>\$ 260,851</u>	<u>\$ 19,184</u>	<u>\$ 280,035</u>	<u>\$ 167,623</u>

The accompanying notes are an integral part of these financial statements.

EXHIBIT B-1
BOW SCHOOL DISTRICT
All Special Revenue Funds
Combining Balance Sheet
June 30, 1987

	Food Service Fund	Federal/State Projects Fund	Totals	
			June 30, 1987	June 30, 1986
ASSETS				
Cash and Equivalents	\$ 10,105	\$	\$ 10,105	\$ 2,309
Receivables				
Due From Other Governments	7,172	8,080	15,252	3,491
Due From Other Funds		3,827	3,827	
TOTAL ASSETS	<u>17,277</u>	<u>11,907</u>	<u>29,184</u>	<u>5,800</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Due To Other Funds	\$ 10,000	\$	\$ 10,000	\$ 262
Fund Balances				
Reserved For Encumbrances		11,907	11,907	315
Unreserved				
Undesignated	7,277		7,277	5,223
Total Fund Balances	<u>7,277</u>	<u>11,907</u>	<u>19,184</u>	<u>5,538</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>17,277</u>	<u>11,907</u>	<u>29,184</u>	<u>5,800</u>

EXHIBIT B-2
BOW SCHOOL DISTRICT
All Special Revenue Funds
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1987

	Food Service Fund	Federal/State Projects Fund	Totals Year Ended June 30, 1987	June 30, 1987
Revenues				
Lunch and Milk Sales.....	\$ 95,885	\$	\$ 95,885	\$ 81,837
Federal/State Funds	22,971	14,543	37,514	19,660
Miscellaneous.....	3,710		3,710	675
Other Financing Sources				
Operating Transfers In.....		4,320	4,320	
Total Revenues and Other Sources	122,566	18,863	141,429	102,172
Expenditures				
Salaries and Benefits	35,769		35,769	33,397
Purchases	79,809	6,391	86,200	64,720
Supplies and Repairs	4,917	715	5,632	9,024
Other	17	165	182	1,536
Total Expenditures.....	120,512	7,271	127,783	108,677
Excess of Revenues and Other Sources				
Over (Under) Expenditures	2,054	11,592	13,646	(6,505)
Fund Balances - July 1	5,223	315	5,538	12,043
Fund Balances - June 30	\$ 7,277	\$ 11,907	\$ 19,184	\$ 5,538

EXHIBIT B-3
BOW SCHOOL DISTRICT
Food Service Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1987

Revenues		
Lunch and Milk Sales.....	\$	95,885
Federal Reimbursement.....		11,070
State Reimbursement.....		3,639
Snack Bar Sales (Ice Cream Profit).....		1,800
USDA Commodities.....		8,262
Interest Income.....		536
Other.....		<u>1,374</u>
Total Revenues.....	\$	122,566
Expenditures		
Food.....	\$	79,809
Labor and Benefits.....		35,769
Expendable Supplies.....		4,486
Repairs and Maintenance.....		431
Other.....		<u>17</u>
Total Expenditures.....		<u>120,512</u>
Excess of Revenues Over Expenditures.....		<u>2,054</u>
Fund Balance - July 1.....		<u>5,223</u>
Fund Balance - June 30.....	\$	<u>7,277</u>

EXHIBIT C
Combined Statement of Revenues, Expenditures
Budget and
General and Special
For the Fiscal Year

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
School District Assessment.....	\$4,126,090	\$4,126,090	\$
Intergovernmental Revenues	44,180	44,727	547
Local Sources	700	41,461	40,761
Lunch and Milk Sales			
Other Financing Sources			
Operating Transfers In			
Total Revenues and Other Sources ..	4,170,970	4,212,278	41,308
Expenditures			
Instruction	3,087,875	2,950,655	137,220
Supporting Services			
Pupils	153,474	171,633	(18,159)
Instructional	81,565	75,929	5,636
General Administration	156,770	126,609	30,161
School Administration	200,856	154,418	46,438
Business	650,515	629,948	20,567
Food Service			
Federal Projects			
Other Uses			
Operating Transfers Out	2,000	4,320	(2,320)
Total Expenditures and Other Uses .	4,333,055	4,113,512	219,543
Excess of Revenues and Other			
Sources Over Expenditures			
and Other Uses	162,085	98,766	260,851
Fund Balances - July 1.....	162,085	162,085	
Fund Balances - June 30	\$ -0-	\$ 260,851	\$ 260,851

The accompanying notes are an integral

BOW SCHOOL DISTRICT
and Changes in Fund Balances
Actual
Revenue Fund Types
Ended June 30, 1987

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 4,126,090	\$ 4,126,090	\$
29,000	37,514	8,514	73,180	82,241	9,061
	3,710	3,710	700	45,171	44,471
	95,885	95,885		95,885	95,885
2,000	4,320	2,320	2,000	4,320	2,320
31,000	141,429	110,429	4,201,970	4,353,707	151,737
			3,087,875	2,950,655	137,220
			153,474	171,633	(18,159)
			81,565	75,929	5,636
			156,770	126,609	30,161
			200,856	154,418	46,438
			650,515	629,948	20,567
25,000	120,512	(95,512)	25,000	120,512	(95,512)
6,000	7,271	(1,271)	6,000	7,271	(1,271)
			2,000	4,320	(2,320)
31,000	127,783	(96,783)	4,362,055	4,241,295	122,760
	13,646	13,646	162,085	112,412	274,497
5,538	5,538		167,623	167,623	
\$ 5,538	\$ 19,184	\$ 13,646	\$ 5,538	\$ 280,035	\$ 274,497

part of these financial statements.

EXHIBIT C-1
BOW SCHOOL DISTRICT
All Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1987

Bow Elementary School Student Activities Fund	Balance July 1, 1986	Additions	Deductions	Balance June 30, 1987
ASSETS				
Cash and Equivalents	\$ 4,943	\$ 22,401	\$ 20,803	\$ 6,541
LIABILITIES				
Due to Student Groups	\$ 4,943	\$ 22,401	\$ 20,803	\$ 6,541
Bow Memorial School Student Activities Fund				
ASSETS				
Cash and Equivalents	\$ 1,365	\$ 28,407	\$ 23,441	\$ 6,331
LIABILITIES				
Due to Student Groups	\$ 1,365	\$ 28,407	\$ 23,441	\$ 6,331
Totals				
All Agency Funds				
ASSETS				
Cash and Equivalents	\$ 6,308	\$ 50,808	\$ 44,244	\$ 12,872
LIABILITIES				
Due to Student Groups	\$ 6,308	\$ 50,808	\$ 44,244	\$ 12,872

EXHIBIT C-2
BOW SCHOOL DISTRICT
Bow Elementary School Student Activities Fund
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1987

Activity	Activity Balance	Additions	Deductions	Activity Balance
	(Overdraft) July 1, 1986			(Overdraft) June 30, 1987
Dental Clinic.....	\$ 252	\$ 1,419	\$ 834	\$ 837
Ice Cream Fund	565	10,370	8,868	2,067
Postage and Other	(243)	608	494	(129)
Spelling Bee/Padlock Fund ..	155	17		172
Sunshine Committee	49	231	211	69
Miscellaneous Fund	4,165	8,756	10,396	2,525
Louise Wagner Fund		1,000		1,000
Totals.....	\$ 4,943	\$ 22,401	\$ 20,803	\$ 6,541

EXHIBIT C-3
BOW SCHOOL DISTRICT
Bow Memorial School Student Activities Fund
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1987

ACTIVITY	Activity Balance (Overdraft)		Activity Balance	
	July 1, 1986		June 30, 1987	
	\$		\$	
Home Economics.....	53	\$ 4,394	3,151	1,296
Postage	1,120	1,343	1,344	1,119
Student Activities.....	480	6,464	5,715	1,229
P.T.O.		4,013	2,802	1,211
Pictures.....		850	641	209
N.H. National History Day .		2,312	2,145	167
Conferences/Conventions,				
Evaluations and				
Miscellaneous Fund	(356)	8,831	7,592	883
Interest	68	200	51	217
Totals.....	\$ 1,365	\$ 28,407	\$ 23,441	\$ 6,331

SCHEDULE I
BOW SCHOOL DISTRICT
Schedule of Federal Financial Assistance
For the Fiscal Year Ended June 30, 1987

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Number	Program or Award Amount
Passed Through State			
Department of Education			
ECIA Chapter 2			
Bow Block Grant	84.151	76013	\$ 6,753
Computer Curriculum	84.151	66145	6,675
EESA Title 2			
Science and Math Training Grant .		66243	465
Department of Agriculture			
National School Lunch Program ..	10.555	N/A	N/A
Food Distribution Program	10.550	N/A	N/A
State of NH Program			
Governor's Initiative			
Computers For Teachers		74306	12,959
Totals			

Accrued (Deferred)				Expenditures		Accrued (Deferred)
Grant Revenues		Revenues		Non		Grant Revenues
July 1, 1986		Federal	State	Local	Federal	June 30, 1987
\$		\$ 6,493	\$	\$	\$ 6,493	\$
	315	(2)			313	
		465			465	
		11,070	3,639	97,541	11,070	101,180
		8,262			8,262	
			7,587	4,320		11,907
\$	315	\$26,288	\$ 11,226	\$101,861	\$ 26,603	\$ 101,180
						\$ 11,907

REPORT OF BOW SCHOOL DISTRICT TREASURER
Fiscal Year July 1, 1986 to June 30, 1987

Cash on Hand, July 1, 1986.....\$193,546.21

Receipts:

Current Appropriation	\$4,126,090.00
Revenue from State Sources	53,374.77
Revenue from Federal Sources	1,470.87
Received from Tuitions	32,312.46
Received from all Other Sources	27,698.16

TOTAL RECEIPTS\$4,240,946.26

Total Amount Available for Fiscal Year\$4,434,492.47

Less School Board Orders Paid\$4,141,485.58

Balance on Hand June 30, 1987\$293,006.89

ELINOR M. DUSTIN
District Treasurer

**BOW SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1987**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the School District. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Food Service and Federal/State Projects Funds.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for the assets held as an agent by the School District for others. The Student Activities Funds are shown in this fund type.

B. Account Groups (Fixed Assets)

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and oth-

er financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the School District does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

C. Basis of Accounting

The accounts of the General and Special Revenue Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the School District when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Agency Funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. State Statutes require balanced budgets and the use of beginning general fund unreserved fund balance to reduce District assessments. In 1986-87, the beginning fund balance was applied as follows:

Unreserved Fund Balance Used	
To Reduce District Assessment	<u>\$162,085</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30, 1987 and are carried forward to supplement appropriations of the subsequent year.

The reserve for encumbrances at June 30 consists of the following:

Special Revenue Fund	
Federal/State Projects	<u>\$11,907</u>

F. Cash and Investments

At year end, the carrying amount of the District's deposits was \$320,304 and the bank balance was \$432,735. Of the bank balance, \$73,680 was covered by Federal depository insurance and \$359,055 was uninsured.

State Statutes authorize the District to invest excess funds in the custody of the Treasurer, in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

G. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Teachers may accumulate up to 120 days sick leave at a rate of 15 days per year. Support staff is entitled to 1¼ days per month sick leave, with a maximum accumulation of 45 days. Vacation is granted in varying amounts based on length of service for employees other than teachers. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

H. Interfund Transactions

During the course of normal operations, the School District has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental fund financial statements reflect such transactions as transfers.

I. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at June 30, 1987 were as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$10,000	\$ 3,827
Special Revenue Fund		
Federal Projects Fund	3,827	
Food Service Fund		10,000
	<hr/>	<hr/>
Totals	\$13,827	\$13,827

J. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

NOTE 2 - DEFINED BENEFIT PENSION PLAN

All Bow School District full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended June 30, 1987 was \$1,653,882; the District's total payroll was \$1,816,439.

All District full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The system also provides death and disability benefits, which are established by State Statute.

Covered employees are required by State Statute to contribute 4.6% of their salary to the plan. The School District is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented .77% for teachers and 1.21% for all other employees. The contribution requirements for the year ended June 30, 1987 were \$90,348, which consisted of \$14,480 from the School District and \$75,868 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status

on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1985 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$465,985,000. The system's net assets available for benefits on that date (valued at market) were \$520,224,785, leaving no unfunded pension benefit obligation. The percentage that the Bow School District has in relation to the entire plan cannot be determined.

NOTE 3 - FOOD SERVICE FUND

Due to General Fund - \$10,000

The amount due to the General Fund at June 30, 1987 is the result of cash advances to and payments on behalf of the Food Service Fund by the General Fund during the current and prior years. Repayment of this amount to the General Fund is contingent upon the ability of the Food Service Fund to produce revenues in excess of expenditures in the subsequent fiscal year.

NOTE 4 - COMMITMENTS

Commitments under purchase agreements for telephone equipment provide for the following annual payments:

Fiscal Year Ending June 30	Amount
1988	<u>\$1,169</u>

Under terms of the agreement, if funds are not appropriated for any fiscal period, the School District is not obligated to make payments. Equipment will be returned with any sums previously paid retained by seller as payment for equipment use and depreciation.

BOW SCHOOL DISTRICT
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1987

NOTE 1 - SCOPE OF AUDIT

All operations related to the Bow School District's Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit). The New Hampshire Department of Education has been designated as the School District's cognizant agency for the single audit.

Compliance testing of all general requirements, as described in the Compliance Supplement, was performed.

Compliance testing of specific requirements was performed for the following grant programs (designated as "NonMajor" Programs). These represent programs with under \$300,000 of fiscal 1987 expenditures and cover 73 % of total Federal grant expenditures.

Grant Description	Fiscal 1987 Expenditures
Department of Agriculture	
National School Lunch Program	\$11,070
Food Distribution Program	<u>8,262</u>
Total	<u>\$19,332</u>

NOTE 2 - PERIOD AUDITED

Single audit testing procedures were performed for Bow School District Federal grant transactions during the year ended June 30, 1987.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and financial reporting practices permitted for School Districts in New Hampshire are prescribed by Handbook IIR promulgated by the New Hampshire State Department of Education. The significant accounting policies followed by the Bow School District are as follows:

Basis of Presentation

The accompanying Schedule of Federal Financial Assistance includes the Federal and State grant transactions and related local matching contributions of the School District.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.

DETAILED STATEMENT OF RECEIPTS **1986 - 1987**

Town of Bow Appropriation	\$4,126,090.00
State of New Hampshire - Handicapped	4,883.18
State of New Hampshire - Foundation Aid	31,066.82
State of New Hampshire - Sweepstakes	8,777.21
Concord National Bank - Cash Management	2,669.04
First Capital Bank	6,722.50
Weare School District	31,138.33
New England Telephone	52.44
Granite State Gymnastic Center	150.00
William J. Moore Regional	181.85
Joseph Kennedy	332.28
State of New Hampshire/Block Grant	7,040.44
Stewart Nelson	4,311.00
New Hampshire Retirement	54.84
State of New Hampshire	1,607.12
Miscellaneous Income	214.59
Tuition	660.00
New Hampshire Worker's Compensation	9,184.65
U.S. Treasury	1,470.87
New Hampshire School Boards Insurance Trust	4,270.00
Sears	62.35
Highsmith	6.75
TOTAL	\$4,240,946.26

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Bow School District
Bow, New Hampshire

We have examined the general purpose financial statements of the Bow School District as of and for the year ended June 30, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Bow School District of June 30, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Bow School District. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

August 25, 1987

CARRI PLODZIK SANDERSON
Professional Association

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Bow:

The 1987/88 school year opened with a general meeting of all school boards and staff. The meeting was held in New Boston and served as the initial meeting to set the tone for our year in working with the children. This year our theme was "Striving for Excellence in New Hampshire".

In order to focus our efforts to make real gains towards excellence in our schools, the SAU #19 School Board and all of the member district boards have identified goals and objectives for us to work on during the year. In attempting to meet these goals and objectives, we have found ourselves extremely busy in this past year with activities such as: curriculum work, building projects, plans for building projects, review of the new state educational standards, completing the transition of the John Stark Regional and Weare School District to SAU #24, and searching for new staff due to increased pupils and educational programs in all of the member districts of SAU #19.

It is always difficult to determine what of the many staff efforts undertaken in the schools of the districts in the areas of curriculum identification, review, and development to highlight in an annual report. This past year has seen significant work in two (2) "newer" areas of the curriculum, however, and I would like to bring them to your attention. They are Gifted and Talented Education, and Health and Wellness.

John Lyford's resignation, for the purpose of retirement, was accepted by the School Board, and all of us who have known and worked with John, with deep regret. Over the many years of John's dedicated service, many of us in the educational community throughout the state of New Hampshire came to the same conclusion as the citizens of Bow, in linking excellence in education to Bow and the name, John Lyford.

This past year has seen major changes in the administrative team in SAU #19. Most of the changes have been as a result of professional advancement and career growth. Assistant Superintendent Kenneth Greenbaum has become Superintendent of Schools in SAU #45, Moultonborough, New Hampshire, and Business Administrator Darrell Lockwood has become an Assistant Superintendent of Schools in SAU #16, with supervising responsibilities for a group of districts in the SAU. This past year saw the passing of Dr. Elizabeth C. O'Reilly, Assistant to the Superintendent of Schools for Special Needs. Dr. O'Reilly's wisdom and commitment to children will be greatly missed by the district, its children, and myself personally. An educational scholarship fund has been established in her honor, and thus she will perpetually continue to help people through education.

With the help of comprehensive search teams, I have been able to present for nomination and the SAU #19 Board has elected: Carmine C. Giangreco, Assistant Superintendent; Nancy E. Burgess, Business Administrator; and Carol A. Kingston,

Assistant to the Superintendent for Special Needs.

All of the member districts in SAU #19, although unique in many respects, have profited by working together and sharing the ideas of individuals in a team effort to help all of our schools move forward on the path toward excellence.

I wish to express my appreciation for the assistance and cooperation provided me by the administrators, teachers, School Board, and citizens of Bow. Without this assistance and cooperation, many of the things accomplished would have been left undone, and I look forward to another prosperous year — a year of continued cooperation and progress.

Respectfully submitted,

TIMOTHY S. GORMLEY
Superintendent of Schools

N.H. School Administrative Unit #19
Bow, Dunbarton, Goffstown, New Boston

**REPORT OF SUPERINTENDENT'S
ASSISTANT SUPERINTENDENT'S
AND BUSINESS ADMINISTRATOR'S SALARIES
1986 - 1987**

Town	Superintendent	Assistant Superintendent	Business Administrator
Bow.....	\$ 13,171	\$ 10,416	\$ 9,300
Dunbarton	2,284	1,806	1,613
Goffstown.....	25,465	20,139	17,981
New Boston	3,850	3,045	2,719
Weare.....	8,338	6,594	5,887
Total	\$ 53,108	\$ 42,000	\$ 37,500

TRAVEL

Town	Assistant Superintendent	Business Administrator	Percentage
Bow.....	\$ 620	\$ 506	24.80
Dunbarton	108	108	4.30
Goffstown.....	1,199	1,199	47.95
New Boston	181	181	7.25
Weare.....	392	392	15.70
Total	\$ 2,500	\$ 2,500	100.00 %

PRINCIPALS' REPORT

BOW ELEMENTARY SCHOOL

The Bow Elementary School certainly typifies excellence in education. The staff and parents work cooperatively to provide for the needs of the school community. This pursuit of excellence has been demonstrated in many ways.

Standardized test scores have been better utilized in measuring the skill levels of the students. In addition to reviewing the obtained scores, the teachers also reviewed the curriculum to determine if the skills being tested are the same as those being taught. What resulted was a better understanding of the CAT tests as these tests relate to the existing curriculum.

The Special Services staffing process has expanded to include more involvement from the classroom teacher and the Art, Music and Physical Education teachers. A more global approach was adopted in order to better meet the needs of the students.

Eleven staff members received intensive training in the area of substance abuse education. Teachers in all grades and representing various subject areas attended the training program which was entitled "Here's Looking At You 2000".

One staff person received training in the area of gifted and talented education through a special Governor's Incentive program. A district committee was then formed and the curriculum was reviewed. A plan was developed which will ultimately provide all students with the opportunity to expand upon their abilities and talents. The district project was entitled "Above and Beyond", and includes a teacher training component to aid in classroom identification of student abilities. Funds for the teacher training were provided through a gifted education grant.

A new teacher evaluation system has been developed and is in the process of being implemented. The ultimate goal is to improve instruction and student performance.

The Bow Elementary School has again been awarded a blue ribbon from the New Hampshire School Volunteers Program. The volunteers who work in the school help to provide a valuable service to the community.

There has been an administrative change in the building with the retirement of John Lyford. The change will result in bringing to the school ideas and approaches which have proved to be educationally successful in other school districts.

JOHN T. LYFORD
Outgoing Principal

PATRICIA A. MCLEAN
Incoming Principal

PRINCIPAL'S REPORT

BOW MEMORIAL SCHOOL

In keeping with the Supervisory Union #19 theme "Striving for Excellence" Bow Memorial School has worked hard to provide a total school program which reflects the ideals of the community and assists children in becoming valuable adults.

Excellence can be determined by the implementation of a well-balanced program which focuses on the intellectual, emotional and social growth of each student. Each of these areas can be accomplished through a sound philosophy and objectives tailored to assist us in establishing a course of direction for future educational planning.

During 1987, Bow Memorial School reinforced its strongest commitment to middle level education by maintaining the team teaching concept at all grade levels. This included the addition of a fifth member to the 8th grade team to accommodate the unusually large 8th grade class.

Our Foreign Language Department, the fastest growing program in the school, has expanded its course offerings to include a second French I class in grade 8, as well as a French II program in grade 9. Future growth is planned in this department with the hope of offering similar programs in both Spanish and German in grade 8, and the introduction of French, Spanish and German in grade 7.

In accordance with our regularly scheduled curriculum review and revision process, our Science Department completed a comprehensive revision of the science curriculum. Adjustments were made in our program which allowed us to meet current State of NH guidelines.

To supplement the ongoing curriculum review procedure, each major subject area thoroughly analyzed the results of the Grade 8 Accountability Tests administered in the fall of 1986, and the California Achievement Tests administered in the spring of 1987. Student performance continues to place Bow Memorial significantly above the National level in all areas. From this analysis, Actions Plans were developed to address areas of strengths and weaknesses in the curriculum, and to provide procedures for improvement in the basic subject areas.

Three years ago we adopted a Writing Policy for all content areas. We have continued the concept of "Writing Across the Curriculum" by maintaining this policy in all grades and by further enhancing the process with additional guidelines implemented this year.

As a complement to the academic programs, we fully recognize the necessity to provide an atmosphere conducive to learning. Besides being involved with an upcoming Self-Evaluation and the Comprehensive Guidance Program, we strive to maintain excellence by actively involving students in their learning. We are in

the second year of a 3-year management plan for an Advisor-Advisee Program in grades 5-8.

We support educational field trips and grade level participation at environmental camps. There are many extracurricular activities offered to our students including: Music Department functions, Math Team, Student Government, Yearbook and interscholastic athletics.

The atmosphere of the School building reflects the quality of our educational commitment through displays of student work, the professionalism of the staff, the respect the students have for their environment, and the student participation in school-sponsored activities and programs. Excellence is evident through the achievement of awards and honors, and academic success of our students at Bow, and in their secondary school settings.

All Math teachers at Bow Memorial School are currently involved in a 3-year computer grant program funded by the State Department of Education. Through this program, the teachers receive ongoing training and the exclusive use of an Apple Computer. The intent of the program is to aid teachers to manage their curriculum and classrooms more effectively with the use of computers and related software.

"Above and Beyond", a program for gifted and talented students, is in Phase I of the three-phase management plan. Phase I addresses learning styles and interest of individual students, and the development of enrichment opportunities for all students along with and beyond the regular curriculum. Our goal in this phase is to assist in promoting effective independent learning.

Our school is also a "pilot" site for the NH Comprehensive School Guidance Program. The intent of the program is to bring counseling into the classrooms. Emphasis is placed on collaboration of teachers and the counselor. Personal, social, educational, and career developmental skills are the main objectives of the program.

Currently a committee of educators and community members is assessing and revising the Philosophy and Objectives of Bow Memorial School. This committee's task is the initial step for the School's participation in the New England Association of Schools and Colleges Self-Evaluation scheduled for 1990. During the next two years, all functions of the school will be assessed, and recommendations for improvement will be made by the administration, staff, community, and a visiting committee comprised of educators and State Department officials throughout New England.

Success comes from a self-enhancing school — one which has evidence of concepts and skills in all facets of its programs. Our strong appreciation for children requires a commitment to being knowledgeable about their development and requires an ongoing assessment of our curricula and programs. We are fortunate to have a faculty that values and supports this concept.

The school and community participation constantly validate the worth and importance of our School's role. We are most appreciative of the continued support from our community and value the relationship we have with you. But most of all, a school can only be as great as the students within. Bow Memorial has an outstanding student population that makes living and working together throughout the school year enjoyable and fun! The Bow community is fortunate to share in the lives of these fine children.

Respectfully submitted,

STEPHEN K. O'NEIL
Principal

**BOW SCHOOL DISTRICT
SEPTEMBER PUPIL ENROLLMENT
1983 - 1987**

GRADE	83-84	84-85	85-86	86-87	Sept. 1987
Kind.	51	46	58	59	70
1	61	69	67	76	82
2	60	67	79	65	82
3	64	66	73	86	68
4	98	74	60	76	93
5	61	93	75	65	73
6	66	59	101	82	71
7	85	65	66	111	78
8	94	83	78	70	108
9	86	78	83	71	73

MASTER TEACHER/CAREER LADDER COMMITTEE REPORT

The Master Teacher/Career Ladder Committee continued in its second year of work as the result of an article presented by the Committee and passed at the 1987 School District Meeting. The article provided the sum of \$10,000 to continue to define and develop a Master Teacher/Career Ladder performance-based compensation system.

The Committee is presently comprised of 5 teachers, 2 principals, 1 School Board member, and 2 community representatives. The Committee meets twice a month at the Bow Elementary School.

The Committee's first task was to develop and implement a clearly defined and measurable evaluation process to replace the system currently used in the Bow School District. To that end the Committee proceeded with work from April 1986, to conduct research which included meetings with educational consultants, attendance by members at workshops pertaining to teacher effectiveness and evaluation procedures, and surveys of the Bow School District faculty.

The Committee itself then identified components of an evaluation system tailored to the particular needs of the Bow School District by reviewing and discussing a number of evaluation forms and processes. The Committee was concerned with defining our own teacher performance expectations and ensuring their integration in an evaluation document.

The Committee held an intensive two-day workshop to pull together all its research and produced a document that it believes should be the evaluation instrument used in the Bow School District. The document is being used on a trial basis during the 1987-1988 school year. The remaining work for the Committee in regard to the first task is to develop the entire "evaluation process" in which the document can be most effectively implemented and receive a commitment to the components necessary for the system to be successful.

The Committee's second task was to develop a Master-Teacher program that would reflect the needs of the Bow School District. The Committee reviewed Master Teacher/Career Ladder programs in Maine, Tennessee, and Charlotte-Mecklenburg, North Carolina; discussed various teacher-ranking systems; and conducted a survey of the Bow teachers in regard to performance-based compensation.

The Committee has concluded, although not unanimously, that a Master-Teacher/Career Ladder program in its traditional concept as implemented in other school districts is not in the best interest of the Bow Schools. Most such programs have not been successful, and the survey of our faculty revealed overwhelmingly negative responses.

The Committee has, nonetheless, discussed various other less substantial changes for our system which should be pursued in the future, such as a Career Opportunity program and/or alternative contract lengths. The Committee believes that such programs would also meet the ultimate goal of encouraging the highest standard of performance from our professional staff.

Respectfully submitted,

HARVEY BLACK, Chairman, teacher
JANE ADAMS, Teacher
ANNE FAGAN, Teacher
ROBERT GOSLING, School Board
JOHN LYFORD, Principal
RAYMOND MASTERS, Teacher
BETSY MILLER, Community
STEPHEN K. O'NEIL, Principal
JUDITH RYAN, Teacher
MARY SLATTERY, Community

BOW SCHOOL DISTRICT

BOW SPACE NEEDS SUB-COMMITTEE FINAL REPORT WITH RECOMMENDATION

**SUBMITTED TO THE BOW SCHOOL BOARD
JANUARY 14, 1988**

SPACE NEEDS COMMITTEE REPORT

At the October 9, 1986 Bow School Board Meeting, the Board voted on a motion of Robert Gosling to establish a Space Needs Study Committee. In November, the Board determined that the membership of the Study Committee should consist of a School Board member, a Selectman, a Planning Board member, a member of the Budget Committee and three (3) citizens-at-large.

It was determined further that the Charge to that group, in its broadest sense, would be to study the future school facilities needs for the Bow School District for the next ten (10) years and produce, as a result of the study, a proposed plan of action to meet the requirements projected.

In December, appointments were made by the Board from town boards and committees as follows:

Angelyn D'Ambruoso	School Board Representative
William Hilton	Budget Committee Representative
Carlotta Robbins.....	Planning Board Representative
Sara Swenson	Selectmen's Representative

Meanwhile, advertisements were posted in the newspapers seeking citizens-at-large. On February 12, 1987, the Board appointed Kevin Sharkey, Ron Jobel and RoseMarie Thisdale as Citizens-at-Large and instructed the Superintendent of Schools to draft a formal Charge.

The Space Needs Study Committee met, in accordance with the Charge of the Bow School Board, for the first time on Wednesday, March 4, 1987 at the Bow Elementary School and elected Kevin Sharkey as Chairman. During the past year, the Space Needs Committee has met a number of times, generally on a bi-monthly basis, and has made regular reports to the Bow School Board of its activities.

In pursuing their investigation, many resources have been utilized to gather information and many opinions have been solicited. The following list is representative of this activity.

1. Visiting school facilities
2. Receiving reports from school administrators
3. Gathering information from town officials concerning building within the community

4. Examining standards for approval of N.H. Public Elementary, Middle, and High Schools

5. Reviewing pupil enrollment projections

6. Reviewing previous Bow Study Committee Reports

7. Surveying the community

8. Receiving and reviewing an extensive, comprehensive report from Douglas H. Brown, Consultant with the Division of Standards and Certification; Bureau of School Approval, Construction and Finance; School Plant Planning Services; N.H. Department of Education

Findings:

The Space Needs Committee has found that due to growth in the community and changes in educational programming, space at the Bow Elementary School has been exhausted and renovations are needed to more effectively use the space available at the Bow Memorial School. The Concord School District is just beginning the process of studying space needs relating to high school students, and the results of that study will be necessary to determine the impact, if any, on the Bow School District.

Recommendation:

The Bow Space Needs Committee recommends that the Bow School Board submit a special warrant article in the amount of \$10,000 to enable the committee to hire professional planning consultants to identify all the alternatives in meeting educational space needs for the next ten (10) years and to recommend one of those alternatives as most efficiently and effectively meeting the community's educational space needs.

Respectfully submitted,

SPACE NEEDS COMMITTEE

KEVIN SHARKEY, Chairman
ANGELYN D'AMBRUOSO
WILLIAM HILTON
RON JOBEL
CARLOTTA ROBBINS
SARA SWENSON
ROSEMARIE THISDALE

Ex-Officio Members:

ROBERT GOSLING, Member
Bow School Board
STEPHEN O'NEIL, Principal
Bow Memorial School
JOHN LYFORD, Principal
PATRICIA MCLEAN, Principal
Bow Elementary School

THE BOW PARENT TEACHER ORGANIZATION

The Bow PTO meets the first Wednesday of each month at 7:30 p.m. in the Bow Elementary School. The membership is open to the community and the faculty of the Bow Elementary and the Bow Memorial Schools. Our annual membership fee is \$2.00 per family.

One of the prime objectives of the Bow PTO is to serve as a communication link between the schools and the community in order to create a better understanding of the educational objectives of the schools. We also provide assistance for school and community related activities on behalf of the schoolchildren of Bow.

The volunteer program sponsored by the PTO is very active in our schools. The elementary school has earned for the second year the New Hampshire Blue Ribbon School Achievement Award. The award is presented to schools with outstanding school volunteer programs.

We hold one major fundraiser and two book fairs during the year. With the proceeds from these efforts we are able to provide items and events to benefit all our children. Some of the projects for this school year are as follows:

Back-to-School Night
Family Night with Dan Grady
Education Night with Jim Trelease
Bow Craft Fair
Academic awards and flowers for 9th grade graduation
Dental Program
Jackets for Bow bus drivers
Dust covers for school computers
Financial support for Bow Memorial Band
PTO Scholarship Fund
Otter Lake donation for 6th grade
Teacher Recognition Day
Playground equipment fund
School Volunteer Network
Volunteer Appreciation Day
Hearing and vision screening for preschool children

Anyone wishing more information about the Bow PTO should contact Ruth Forrester. Everyone is welcome to join us at our next meeting.

Respectfully submitted,

RUTH FORRESTER
President

OFFICERS:

RUTH FORRESTER: President
CARLOTTA ROBBINS: Vice-President Memorial School
STEPHANIE THORNTON: Vice-President Elementary School
ANNA MARIE SPARKS: Secretary
JOAN LIVSEY: Treasurer

TUITION STUDENTS
1987 - 1988

Grade 10

Bailey, Brian A.	Lindberg, Matthew J.
Bean, Rebecca L.	Lindquist, Michael D.
Bledsoe, Rhonda	Lins, Aimee K.
Brigham, Greg P.	Lippold, Melissa A.
Bundy, Nicole M.	Lovejoy, Kathryn L.
Bunten, Lorra L.	MacInnis, Michael J.
Bush, Erik A.	Malay, Dave H.
Carter, Hope L.	McGonigle, Scott T.
Cate, Mary E.	McKenzie, Algine H.
Cieliczka, Kyle J.	Moffett, David P.
Cleary, Carolyn M.	Moody, Krista M.
Crawford, Cassie L.	Morin, Jim P.
Cross, Erich M.	Mosbeck, Amanda N.
Denoncourt, Scott M.	Nadeau, Lawrence F.
Deoss, Donna L.	Nylen, Kelly A.
Diener, Leslee P.	Ogden, Heather S.
Drewn, Joseph M.	Piroso, Lisa A.
Durling, Matthew C.	Pistey, Jennifer E.
Evans, Dave H.	Recht, Nicole S.
Evans, Kara L.	Rhodes, Norman E.
Ferrelli, Angela L.	Ricard, Suzanne
Foote, Victoria L.	Rogers, William R.
Fosburgh, Heidi A.	Rook, Stephen G.
Gagne, Catherine E.	Sandquist, Derek J.
Gourley, Noel R.	Schneider, Tom
Hodgkins, Mark E.	Scranton, Douglas
Howe, Martha M.	Sharkey, Colleen A.
Hurd, Erin J.	Vezina, Michelle
Hutton, Amy M.	Viner, Kelly J.
Joscelyn, Wendie M.	Violette, Michelle L.
Kibby, Susan E.	Virgin, Virginia
Kensman, Suzanne L.	Wakefield, Alexander R.
Lacoy, Teresa A.	West, Dawn M.
Lamper, Cindy L.	Whalley, David W.

Grade 11

Abbott, Tammy L.	Hill, Cynthia
Anderson, Patricia L.	Hillsgrove, Susan H.
Aupperlee, Ernest R.	Howe, Christopher D.
Barrington, Matthew F.	Ivon, Amanda E.
Bean, Kristin L.	Johnson, Michael D.
Bellerose, Mark	Keller, Robert R.

Binder, Christopher T.
Black, Daiquiri H.
Bray, Roxane D.
Brochu, Brian
Brown, Jennifer A.
Brown, Lora S.
Bunten, George A.
Carroll, James E.
Cate, Peter D.
Colantuoni, William D.
Cook, Jennifer L.
Cooper, Milo R.
Corcoran, Jennifer M.
Corson, Jade A.
Dave, Jennifer L.
Dartnell, Kirsten E.
Donato, Kathryn L.
Dupre, Crystal L.
Enenwein, Kerry L.
Evans, Laurie
Evans, Thomas R.
Fleurie, Scott
Foote, Hannah E.
Foote, Melissa J.
Frederick, Tara L.
Gagnon, Heather J.
Garthwaite, Matthew E.
Gosling, Jennifa A.
Gott, Brian D.
Gourley, Dale R.
Graham, Shawn E.
Gray, Brian D.
Greason, Jeffrey R.
Guimond, Karen M.
Hager, Edward M.
Hall, Benjamin T.
Harris, Christopher M.
Heigis, John R.
Hill, Craig

Kenney, Paula M.
King, Theresa L.
Lagasse, Julie C.
Lahey, David M.
Leighton, Kelly M.
Lesniak, Wendy N.
Lindberg, Jeff D.
Lindquist, Lisa M.
Longley, Travis J.
Loomis, Sarah G.
Lupien, Melissa E.
Lynn, Jamie E.
Martin, Jeff J.
Mayo, Thomas J.
McNichol, Bernadette
Messier, Margot
Milligan, Gregory C.
More, Kenneth F.
Murawski, Cassia A.
Pearce, Kathy K.
Pepin, Mike S.
Piroso, Stephen A.
Pope, Patrick J.
Preble, Kori L.
Rayno, Jennifer
Robertson, Scott A.
St. Laurent, Michael
Sheridan, Melissa R.
Smith, Joel R.
Stamp, Walter
Stevenson, Amy L.
Tanguay, Kristin E.
Tanguay, Todd D.
Terrill, Mark C.
Tisdale, Jennifer E.
Wentworth, Stephanie
Wheeler, Angela M.
Wilcox, Jennifer A.
Wilson, Crystal A.
Wojcik, Colleen R.

Grade 12

Abbott, Renee A.
Allen, Seth E.
Allen, William B.
Armstrong, Blake T.
Arsenault, Karry J.

Lambert, Karin L.
Lamontagne, Mark D.
Lassey, Brian D.
Lippold, Timothy M.
Lovejoy, Barbara J.

Audet, Krista J.
Bailey, Debbie A.
Beall, Holly J.
Begin, Paula M.
Bellaud, Marc D.
Bihn, Matthew A.
Bourn, Eric A.
Brouillet, William J.
Brown, Brian
Brown, Cheryl
Burgess, Peter F.
Bush, Bryan
Camara, Thomas F.
Chaisson, Kim S.
Chase, Jeremy W.
Crews, Tracy R.
Cutting, Rebecca T.
Damata, Anthony P.
Demain, Doug L.
Deshaies, Tina D.
Dufresne, Scott A.
Foote, Jeff D.
Francoeur, Michelle
Freeman, Steve
Goward, Danielle
Greenleaf, Darin G.
Guimond, Charlotte M.
Hall, Christopher G.
Hammond, Denise K.
Hanlon, Sean R.
Hogan, Christine M.
Houle, Chris D.
Houston, Gail M.
Jewell, John L.
Judkins, Kenneth H., II
Kezar, David B.
Kimball, Kelley J.
Kimball, Kevin L.
Kraybill, Christopher L.
Krochmal, Eric
Lafrance, James J.

Lynn, Jessica J.
MacDougall, Elizabeth
MacInnis, Jennifer A.
Malay, Robert H.
Masters, Scott T.
Mayo, Jeff A.
McFarland, Heather
McMenimen, Kerri-Maria
Moody, Lynn M.
Moyers, Brent
Neilson, Christopher R.
Normandeau, Chris R.
Page, Jennifer A.
Paveglio, Sarah W.
Plummer, Timothy D.
Potter, Denise M.
Rain, Arvid
Rehfield, Kelly L.
Saltmarsh, Jason B.
Schneider, Kristen R.
Scranton, Derek W.
Shifrin, Jason L.
Smith, Chance S.
Sopel, Lisa M.
Stevener, Bryant D.
Stevens, Douglas J.
Stevens, Laura A.
Stevens, Wendy J.
Stone, Matthew
Swenson, James D.
Tisdale, Scott D.
Upton, Michelle L.
Urdi, John J.
Van Ham, Amy
Venne, Jason B.
Vincent, Siobhan R.
Viner, Kimberly A.
Wakefield, Andrew R.
Walsh, Kelli C.
Webb, Joshua G.
Wheeler, Jon F.

PERSONNEL

Bow Elementary School

Patricia A. McLean	Principal
Pamela Bowler	Grade 3
Karen Boyd	Grade 4
Kim Brewster	Grade 2
Charlotte Bridges	Kindergarten
Linda Brown	Kindergarten
Margaret Cain	Grade 3
Kathryn Cramer	Physical Education
Susan Cushing	Occupational Therapist
Jenifer Evans	Special Needs
Anne Fagan	Grade 1
Diane Gerhardt	Grade 2
Donna Girard	Grade 1
Marilyn Hayes	Grade 3
Catherine Hirsh	Reading Improvement
Eleanor Lange	Art
Patricia Leary	Grade 4
Evelyn Lindquist	Grade 1
Patricia Morris	Special Needs
Timothy Neville	Grade 1
Cheryl Remillard	Grade 2
Judith Ryan	Grade 3
Mary Schultz	Grade 4
Jerri Stanley	Grade 2
Donna Tsiatsios	Speech Therapist
Barbara Vitale	Grade 4
Joann Willemsen	Music
Glenn Berger	School Counselor
Mary Kidder	School Nurse
Susan Mayo	Secretary
Sharon Parker	Secretary
Ann Brannock	Teacher Aide
Teddie Brudner	Teacher Aide
Dianna Callahan	Teacher Aide
Lisa Ham	Teacher Aide
Eva Lindquist	Teacher Aide
Lucy Mottola	Teacher Aide
Marsha Vezina	Library Aide
Don Barnhart	Custodian
Roy Fronk	Custodian
Royce Riddle	Head Custodian
Laurie Abbott	Cafeteria
Pauline Jameson	Cafeteria
Verna Alexander	Bus Driver
Yvette Annis	Bus Driver

Shirley Bardwell	Bus Driver
Elaine Brassard.....	Bus Driver
Joanne Camara	Bus Driver
Margaret Dandy	Bus Driver
Elizabeth Ellis	Bus Driver
Jane Lindquist	Bus Driver
Lena Odesse	Special Education Bus Driver
George Rogers.....	Special Education Bus Driver
Gail Upton	Transportation Coordinator & Bus Driver

Bow Memorial School

Stephen K. O'Neil.....	Principal
Jane Adams	Grade 7
Lois Ambra	Grade 6
Wendy Anderson	Secretary
Sandra Beauvais.....	Grade 7
Harvey Black, Jr.	Grade 9
Christine Closson.....	Art
Phillip T. Coggin	Grade 8
Louise Cummings	Grade 5
Anthony DeMarco.....	Grade 7
Joanne Dierauf	Music
Brenda Doran	Grade 6
David Gagnon	Grade 8
Paul Genest	Foreign Language
Kay Graves.....	Grade 9
Patricia Hammond	Typing
M. Jean Harmon.....	Home Economics
Joan Hopf	Reading
Evelyn Judkins.....	Secretary
Nancy Kantar.....	Media Generalist
Richard Kenyon	Grade 5
Sandra Keyea.....	Special Education
Thelma Lamarre	Grade 8
Leah Listzwan.....	Grade 6
Joyce Lockwood	Grade 5
Eileen Mahoney	Grade 8
Cathleen Martone	Grade 5
Raymond Masters.....	Guidance Counselor
Carol Mulligan	Grade 9
George R. Pinkham, III.....	Physical Education
Susan J. Rainier.....	Grade 6
David Scharlotte	Industrial Arts
Donna Scribner	Grade 9
Maryanne Sisk.....	Music
Barbara Ward	School Nurse
Wendy Wetterer	Grade 7

Debra Wiswell.....	Grade 8
Lynnette Erickson.....	Teacher Aide
Louise Lawrence	Educational Aide
Jeanette Mackey	Teacher Aide
Sheila McKenna	Library Aide
Sis Morse.....	Educational Aide
Denise Perron.....	Educational Aide
Kendra Ricard	Teacher Aide
Alvin Culver	Custodian
Lewis Lull	Custodian
Royce Riddle.....	Head Custodian
Wayne E. Tucker	Custodian
Cheri Foote	Cafeteria
Ruth D. Foote	Cafeteria
Irene Hanslin	Cafeteria Manager
Diane MacDougall	Cafeteria

BOW SCHOOL DISTRICT

Bow Memorial School

Bow Elementary School

Annual School Health Service Report 1986-87

Report of Local Medical Services	Number
Pupils Examined.....	18
Bus Drivers Physicals	15
Tests	
Tuberculosis (Staff)	4

Report of School Nurses	
Vision Tests	663
Hearing Tests	580
Inspections.....	1337
Heights	802
Weights	802
First Aid-Requiring referral to Doctor	58
Other-Daily recorded Visits to Health Offices	4607
Scoliosis Screenings.....	407
Receiving Medication at school.....	86
Conferences with entering Kindergarten Parents ..	67

Vaccinations and Communicable Diseases	
Number Excused from Vaccination.....	1
Number Immunized.....	801
Number Referred for Booster Immunization	49
Communicable	
Chicken Pox	11
Pediculosis	2
Impetigo	1
Conjunctivitis.....	7
Strep Throat	38

Defects Found by Medical Examination	No. Cases	Treated
Elevated BP	2	1

Defects Found by School Nurses	No. Cases	Treated
Vision & Eye	43	27
Hearing & Ear	24	20
Skin	8	8
Nutrition.....	2	1
Posture/Orthopedic	36	23
Lungs/Upper Respiratory Infections.....	13	12
Teeth	4	2
Tonsils/Throat	7	7

Other - BP	5	2
Total	142	102

Clinics and Special Referrals	Date	No. Cases	Treated
Dental-Bow Matching Fund	2/87	2	2
Preschool - VASC	3/28/87	48	10
School Dental Health Conference .	2/87-3/87	109	109

Examining Physicians - Mark Bardo, MD
Webster Soule, MD

Signed:
BARBARA WARD, RN, CSN
Bow Memorial School

MARY KIDDER, RN
Bow Elementary School
School Nurses

EMERGENCY TELEPHONE NUMBERS

Fire Department - To Report a Fire 225-3355
Rescue Squad 228-0511
Police Department 228-0511
State Police (Troop D) 271-1162

Selectmen's Office 228-1187
Town Clerk & Tax Collector 225-2683
Building Inspector 228-1189
Recreation Department 224-9361
Road Agent, Highway Garage 228-1201

Town Office Hours Monday thru Friday 8:00 to 4:30

Library Hours

Summer - June thru September
Monday 2 P.M. to 8 P.M.
Wednesday 10 A.M. to 6 P.M.
Friday 2 P.M. to 9 P.M.

Winter - October thru May
Monday 2 P.M. to 8 P.M.
Wednesday 10 A.M. to 6 P.M.
Friday 2 P.M. to 6 P.M.
Saturday 9 A.M. to 12 Noon

Dump Transfer Station Hours

Monday 1:30 P.M. to 6:30 P.M.
Wednesday 9:00 A.M. to 6:30 P.M.
Friday 12:30 P.M. to 6:30 P.M.
Saturday 9:00 A.M. to 5:30 P.M.

Evans Printing Company
Twenty-Nine School Street
Concord, New Hampshire 03301